

**MONTANA DEPARTMENT OF ADMINISTRATION**  
State Financial Services Division  
Local Government Services Bureau  
Mitchell Building, Room 270, PO Box 200547, Helena, Montana 59620-0547

**ENTITY # 010201**

**MONTANA**  
**Big Horn County**  
**121 West Third Street**  
**Hardin, Mt 59034**

**ANNUAL FINANCIAL  
REPORT**



**FISCAL YEAR ENDING JUNE 30, 2015**

**FOR DEPARTMENT OF ADMINISTRATION USE ONLY**

Entered into Database		Date:
Reviewed by System's Staff		

**REVISED SEPT 2015/VERSION 15.1**

**ANNUAL FINANCIAL REPORT FILING FEE  
FISCAL YEAR ENDING JUNE 30, 2015**

010201 Big Horn County 121 West Third Street Hardin, Mt 59034	If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.  _____ _____
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Please return this filing fee form and applicable filing fee with your annual financial report form to:

**Montana Department of Administration  
Local Government Services Bureau  
Mitchell Bldg - Room 270  
PO Box 200547  
Helena, MT 59620-0547**

**PLEASE NOTE:** The "Determination of Filing Fee Form" - page 2 of 2 - is designed to be self-calculating. If you choose to print this form and manually fill it in, please adjust the "Filing Fee Owed" in Box #1, based on the Filing Fee Schedule included below. Please revise Box #2 to "YES" if the debt proceeds received by your government indicate that an audit will be required. A manual version of this form can be found on our website at:  
[http://sfdsd.mt.gov/lgsb/Forms/AccountingSystemsProgram/6\\_FilingFeeForms/default.mcp.x](http://sfdsd.mt.gov/lgsb/Forms/AccountingSystemsProgram/6_FilingFeeForms/default.mcp.x).

[or click on this link: Filing Fee Forms - Montana Department of Administration](#)

**If there is an amount listed in BOX #1 of the Determination of Filing Fee Form (page 2 of 2),** please include a check or warrant for that amount, made payable to "State Treasurer" in the amount of the required fee.

**LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE**

The following filing fee schedule is required by Section 2-7-514, MCA, and has been adopted as Section 2.4.402 of the  
Administrative Rules of Montana.

Annual Resources Equal to or Greater Than:	Annual Resources Less Than	Filing Fee
\$0	\$500,000	\$0
\$500,000	\$1,000,000	\$550
\$1,000,000	\$1,500,000	\$800
\$1,500,000	\$2,500,000	\$950
\$2,500,000	\$5,000,000	\$1,300
\$5,000,000	\$10,000,000	\$1,700
\$10,000,000	\$50,000,000	\$2,500
\$50,000,000		\$3,000

**FOR DEPARTMENT OF ADMINISTRATION USE ONLY**

GL#	Amount Received:  \$ _____ Date: _____
TD#	By: _____

## Determination of Filing Fee Form

[Note: This form is self calculating, with defaults of -0- and "NO" in box #1 and box #2. Manual forms can be found on our website by clicking on this link.](#)

**FEE REQUIREMENT:** As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

**AUDIT REQUIREMENT:** As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$500,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the forms, loans and loan guarantees.

### GOVERNMENTAL FUNDS - PAGE 16 (STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)

Total Revenues	15,725,324.46
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00
Special and/or Extraordinary Items (Revenues only)	0.00

### ENTERPRISE FUNDS - PAGE 19 (STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS)

*Note: Do not include revenues of Internal Service Funds*

Total Operating Revenues	0.00	<b>Box #1</b>
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		<b>Filing Fee Owed     \$2500.00</b>
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	0.00	
Interest Revenues	0.00	
Other Non-operating Revenues not included above		
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

### ENTERPRISE FUNDS - PAGE 20 (STATEMENT OF CASH FLOWS)

Proceeds from Sale of Capital Assets	0.00
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### TRUST FUNDS - PAGE 22 (STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)

*NOTE: Do not include additions to Investment Trust Funds*

Total Additions to Pension & Private Purpose Trust Funds Only	0.00
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**Total Revenues for Calculation of Filing Fee     \$15,725,324.46**

If this amount is less than \$500,000, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If this amount is \$500,000 or greater, filing fee and audit are required. STOP - No need to complete Part II.

### Part II - Determination of Audit Requirement w/ No Filing Fee (Enter Manually)

Add: Proceeds from Debt provided by a Federal agency, a State agency, or another local government:		<b>Box #2</b>
Board of Investments - InterCAP loan proceeds		<b>Audit Required?     YES</b>
Rural Development Loan proceeds		
Loan/Bond proceeds from State Revolving Fund (SRF/WRF)		
Other: Specify Federal or State agency or other local govt		
<b>Total Debt Proceeds</b>		
<b>Total Revenues + Total Debt Proceeds</b>	<b>\$15,725,324.46</b>	

If this amount is \$500,000 or greater, you are required to have an audit for the fiscal year.

**Big Horn County**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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# **INTRODUCTORY SECTION**

## LETTER OF TRANSMITTAL

Montana Department Of Administration  
Local Government Services Bureau  
301 S Park Avenue  
Po Box 200547  
Helena, Montana

To Whom It May Concern,

The Annual Report for Big Horn County, Mt for fiscal year ending June 30, 2015 is being submitted electronically with a separate Data Ledger Load. A Separate Data Ledger Load is being submitted with the Annual Report Because the work book for the 2015 Annual Report was modified to more accurately reflect the operating activities of Big Horn County for fiscal year 2015.

Sincerely,



Michael Opie  
Big Horn County Accounting Office  
406-665-9884  
mopie@bighorncountymt.gov

**Big Horn County  
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Mr. Chad Fenner	12/31/2016
Commissioner	Mr. Sydney Fitzpatrick	12/31/2018
Commissioner	Mr. George Real Bird III	12/31/2020
Assessor		
Attorney	Mr. Jay Harris	12/31/2018
Auditor		
Treasurer	Ms. Josephine Guptill	12/31/2018
Clerk and recorder	Ms. Kimberly Yarlott	12/31/2018
Clerk of district court	Ms. Karen Yarlott-Molina	12/31/2016
Coroner	Mr. Terry Bullis	12/31/2018
Justice of the peace	Mr. Leroy Not Afraid	12/31/2018
Justice of the peace		
Public administrator		
School superintendent	Ms. Sandra Watts	12/31/2018
Sheriff	Mr. Frank Simpson	12/31/2018

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayer		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
City manager		
Attorney		
Chief of police		
Clerk		
Clerk/Treasurer		
Finance Director		
Police Judge		
Treasurer		
Utility billing/collection clerk		

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE  
Big Horn County  
ANNUAL FINANCIAL REPORT FOR THE  
FISCAL YEAR ENDING JUNE 30, 2015

Respectfully submitted;



\_\_\_\_\_  
County Clerk and Recorder

12/8/2015

\_\_\_\_\_  
Date

# **FINANCIAL SECTION**



**MANAGEMENT'S  
DISCUSSION  
AND  
ANALYSIS**

The following discussion and analysis of Big Horn County's financial performance provides an overview of the government's financial activities for the year ended June 30, 2015. Please read the information here in conjunction with our financial statements and notes to the basic financial statements.

### **Financial Highlights**

Assets exceeded Liabilities by \$43,269,778.55 (net Position). This amount is classified as Net Investment in capital Assets, restricted or unrestricted net position. Total net position decreased \$5,840,041.23 as result of the prior year adjustment for GASB 68.

During the year, our government had \$251,956.23 of excess revenue over expenditures for the fiscal year.

The general fund balance decreased from \$4,069,166.18 to \$3,771,095.14. The decrease is partly due to prior year adjustment of \$307,948.50.

The total governmental Fund balances increased \$251,956.23.

At the present time, Big Horn County remains debt free.

### **Using this Annual Report**

This annual report consists of a series of financial statements. The government-wide financial statements provide information about the activities of the government as a whole and present a longer term view of the finances. For governmental funds, fund statements tell how these services were financed in the short term, as well as, what remains for future spending, fund financial statements also report the government's operations in more detail than the government-wide statements by providing information about the most significant funds. The remaining statements provide financial information about activities for which the government acts solely as a trustee of agent for the benefit of those outside of the government.

### **Overview of the Financial Statements**

This annual report consists of a series of financial statements. The government-wide financial statements provide information about the activities of the government as a whole and present a longer-term view of the finances. For government funds, fund statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the government's operations in more detail than the government-wide statements by providing information about the most significant funds. The remaining statements provide financial information about activities for which the government acts solely as a trustee or agent for the benefit of those outside of the government.

### **Overview of the Financial Statements**

**Government-Wide Financial Statements:** One of the most important questions asked about Big Horn County's finances is "is the County as a whole better off or worse off as a result of the year's activities?" The statement of Net Position and the Statement of Activities report information about Big Horn County as a whole and about its Activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenditures are taken into account regardless of when cash is received or paid.

These two statements (Statement of Net Position and Statement of Activities) report the Net position and changes in them. You can think of Big Horn County's net position-the difference between assets and liabilities-as one way to measure the financial health of financial position of Big Horn County. Over time, increases or decreases in the County's net position are one indicator whether its financial health is improving or deteriorating. You will need to consider other non-finical factors, however, such as change in the County's property tax base and conditions of the capital assets (County roads and bridges), to assess the overall health of Big Horn County.

The Statement of Net Position and the Statement of Activities, include governmental activities consisting of public safety, public works, culture and recreation, and general administration. Property and severance taxes, federal mineral royalty payments and state and federal grants finance most of these activities.

**Fund Financial Statements:** The fund financial statements provide detailed information about the most significant funds-not the government as a whole. Some funds are required to be established by State law. Also, the governing body establishes many other funds to help it control and manage money for particular purposes or to meet legal responsibilities for using certain taxes, grants and other money. We utilize the following funds:

**Governmental funds-Basic services** are reported in governmental funds which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Position and the Statement of Activities) and governmental funds in reconciliations.

**Fiduciary funds-Fiduciary funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds use the accrual basis of accounting. We exclude these activities from the other financial statements because we cannot use these assets to finance our operations. We are responsible for ensuring that the assets reported in these funds are used for their intended purpose.

### The Government as a Whole

As noted earlier, Net Position May Serve over time as a useful indicator of a government's financial position. In our case, assets exceeded Liabilities by \$43,269,778.55 as of June 30, 2015.

### Big Horn County's Net Position

	2015	2014	Change
Current and Other Assets	\$13,610,001.81	\$14,264,795.75	(\$654,793.94)
Capital Assets	<u>38,357,801.00</u>	<u>37,275,835.70</u>	\$1,081,965.30
Total Assets	<u><u>51,967,802.81</u></u>	<u><u>51,540,630.75</u></u>	\$427,172.06
Other Liabilities	690,635.90	812,438.70	(\$121,802.80)
Long-term Liabilities outstanding	<u>6,849,053.28</u>	<u>1,618,372.00</u>	\$5,230,681.28
Total Liabilities	<u><u>7,539,689.18</u></u>	<u><u>2,430,810.70</u></u>	\$5,108,878.48
Net position:			
Net Investment in Capital assets	38,357,801	37,275,835.70	\$1,081,965.30
Restricted	8,179,924.04	4,376,663.02	\$3,803,261.02
Unrestricted	<u>-3,267,946.49</u>	<u>7,457,321.76</u>	(\$10,725,268.25)
Net Position	<u><u>43,269,778.55</u></u>	<u><u>49,109,820.48</u></u>	(\$5,840,041.93)

## Big Horn County's Changes in Net Position

	<u>2015</u>	<u>2014</u>	<u>Change</u>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	3,011,081.90	2,974,460.44	36,621.46
Operating Grants and Contributions	123,373.65	1,551,184.64	(1,427,810.99)
Capital Grants and Contributions	-	2,341,728.13	(2,341,728.13)
<b>General Revenues:</b>			
Taxes	5,899,424.09	5,946,408.94	(46,984.85)
Licenses and Permits	3,820.00	3,910.00	(90.00)
Intergovernmental	6,003,683.18	3,617,667.91	2,386,015.27
Interest	134,077.98	128,605.90	5,472.08
Miscellaneous	634,228.47	102,338.80	531,889.67
Gain on disposal of Capital Assets	3,400.00	140,510.30	(137,110.30)
Fines and Forfeitures	-	-	-
Other Financing Sources (Uses)	-	7,121.40	(7,121.40)
<b>Total Revenues</b>	<u>15,813,089.27</u>	<u>16,813,936.46</u>	<u>(1,000,847.19)</u>
<b>Expenses:</b>			
General Government	2,685,743.13	2,779,688.35	(93,945.22)
Public Safety	5,219,120.32	5,162,030.50	57,089.82
Public Works	3,554,219.00	3,230,734.16	323,484.84
Public Health	864,068.87	733,387.15	130,681.72
Social and Economic services	810,864.09	696,398.62	114,465.47
Culture and Recreation	635,526.64	635,788.12	(261.48)
Other Current Charges	736,318.95	222,840.96	513,477.99
<b>Total Expenses</b>	<u>14,505,861.00</u>	<u>13,460,867.86</u>	<u>1,044,993.14</u>
Change in Net Assets	1,307,228.27	3,353,068.60	
Net Position Beginning	49,109,820.15	45,341,176.65	
Prior period adjustment	(7,147,269.87)	415,426.35	
<b>Net Position, Ending</b>	<u>43,269,778.55</u>	<u>49,109,671.60</u>	

Of the County's total net position \$43,269,778.55 out net investment in capital assets accounts for \$38,357,801 or 88.65%. Capital assets reflect the County's investment in land, Buildings, improvements other than Buildings, Machinery and equipment and Infrastructure. Big Horn County uses these capital assets to provide services to citizens and the community; consequently these assets are not available for future spending. Unrestricted net Position accounts for (\$3,267,946.49) of the total net position. Unrestricted net position are primarily used as reserves that are used for cash flow purposes in between property tax collections, which are due in 50% installments on November 30 and May 31 of each year, and also the reserves provide against unforeseen costs or events. The Negative Unrestricted Net Position is due to GASB 68 adjustment for Net Pension Liability of \$5,020,783.76. Restricted net position of \$8,179,924.04 represents resources that are subject to external restrictions on how they may be used. Net position increased \$1,307,228.27 as a result of this year's Operation. The net decrease can mainly be attributed to GASB 68 reporting requirement.

### Fund Financial Statements

The Fund Financial Statements provide detailed information about the major (most significant) funds. The general fund is always reported as a major fund. Governments may choose to report other governmental funds as major funds, even though they do not meet the qualifying test. To be reported as a major fund, a fund must meet the following criteria: total assets, liabilities, revenues, or expenditures of an individual governmental fund are at least 10 percent of the corresponding element total (assets. Liabilities. etc.) for all funds

least 10 percent of the corresponding element total (assets, liabilities, etc.) for all funds.

Big Horn County has six governmental funds which are reported as major funds. These are: General, Road, Bridge, Public Safety (law enforcement), Federal Mineral Royalties and FAA Grant CIP Funds.

**General Fund:** This is the primary operating fund for Big Horn County and includes such accounts as the Commissioners, Justice of the Peace, Clerk and Recorder, Treasurer, Elections, County Attorney, Building Operations, School Superintendent, Disaster & Emergency Services, Coroner, Sanitarian, Health Department, and Indigent Services. The General Fund balance as June 30, 2015 was \$3,771,095.14, a decrease of \$298,071.04 over the previous fiscal year. General Fund Revenues were \$5,454,948.66, a decrease of \$65,896.49 over the prior year. Expenditures increased \$64,578.20 over the prior year. The General Fund had net transfers of \$556,259.46 in to the fund to support operations.

**Road Fund:** The fund balance for the Road Fund increased \$31,376.04. The Road Fund had net transfers of \$127,959 in to the fund to support operations.

**Public Safety Fund:** The Public Safety Fund accounts for activities for law enforcement (Sheriff's Office), Detention center (Jail) operations and other public safety programs. The cost of providing public safety to residents increased by \$172,963.83 over the prior year. Revenues for the Public Safety Fund decreased by \$185,549.98 over the prior year. Expenditures exceeded revenues by \$1,200,182.45. Public Safety Fund had net transfers of \$1,168,106. Fund balance decreased by \$32,075.50 over the prior year.

**Federal Mineral Royalties Fund:** The Fund Balance for Federal Mineral Royalties Fund increased by \$128,612.75. The fund had capital outlays of \$1,389,855.43 and net transfers out of \$1,100,000 to support operations of other funds.

**CTEP Fund:** The CTEP Fund accounts for expenditures for the CTEP program. Of the total expenditures of \$365,287.33 for the fund \$359,902.06 are regarded as capital outlays.

#### **General Fund Budgetary Highlights**

There are no significant differences between the total original budget and the total final budget for the General Fund as of June 30, 2015. Each year, we strive to maintain an adequate reserve for the General Fund.

#### **Capital Asset and Debt Administration**

##### **Capital Assets**

Big Horn County's investment in capital assets (net of accumulated depreciation) as of June 30, 2015 was \$38,098,065. This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure and machinery and equipment.

##### **Long-term Debt**

Compensated absences are a liability of the County for unpaid vacation leave, sick leave and compensatory time earned at year-end. The amount of the liability generally increases on an annual basis as a result of increasing wages and general growth in the number of total compensable hours. Other long-term obligations consist of other post-employment benefits and net pension liability. The amount of Long-term liability at June 30, 2014 was \$6,849,053.28.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Big Horn County opted to float all mill levies for FY 2015 -2016. A slight increase in coal tax proceeds will help with the slight decrease in 2015 taxable property value for Big Horn County. The oil and gas revenues continue to decrease. The State-allocated Federal mineral royalties continue to be used for necessary county-wide infrastructure improvements, acquisitions, operation and maintenance needs to minimize the tax burden for property taxpayers.

Eligible County employees will receive \$1.00 cent per hour salary increase. A longevity increase will be included for eligible employees. Elected Officials also received a \$1.00 per hour salary increase for FY 2015-2016, with an additional \$2,000.00 granted to the Clerk of District Court, Justice of the Peace and the County Treasurer. Longevity increases will be included for eligible

Justice of the Peace and the County Treasurer. Longevity increases will be included for eligible elected officials.

Big Horn County maintained the premium payments of \$663.00/month for all eligible county employees for health benefit coverage. Dependents will continue to be eligible for benefit coverage; however the additional premium will be paid by the employee. Those County employees opting for dental/vision coverage will be solely responsible for the premium for the coverage.

Big Horn County anticipated \$650,000 of revenue for the General Fund in FY 2015-2016 which is an increase of \$300,000 over previous years due to past due payment for solid waste services provided to the Crow Tribe. Discussions have been ongoing between Big Horn County and the Crow Tribal Executive Branch to resolve the debt for FY 2013-2014 and FY 2014 -2015. The revenue for the past due payment was recognized in previous fiscal years. For FY 2015-2016 budgeting purposes the past due amounts were budgeted as anticipated revenue.

A non-primary entitlement (NPE) transfer agreement was executed between the Big Horn County and Stillwater County/Town of Columbus to borrow \$100,000 of FAA NPE funds from Stillwater County/Town of Columbus to Big Horn County in Federal FY 2015, for the construction of a snow removal equipment (SRE) building. Via an executed reciprocal agreement, Big Horn County will provide \$100,000 of NPE funds to Stillwater County/Town of Columbus in Federal FY 2016. The Board of Commissioners, Big Horn County, Montana, believe the levies and budgets established for FY 2015-2016 will provide the essential services for the residents of Big Horn County.

## **Additional Disclosures**

1. Big Horn County has completed a sidewalk/trail project with the main funding sources being from Montana Department of Transportation CTEP and Fish Wildlife & Parks Trails grant. A competitive bid process was required with bids being received from six (6) qualified bidders. The bid was awarded to lowest, best bidder. It was discovered while providing documents to finalize the grant requirements that the Advertisement for Bid was not published in the local newspaper as required. The Advertisement for Bid was listed by the engineering firm in the engineering exchanges.

2. In the prior fiscal year the cost of providing medical services to individuals detained in the Big Horn County Detention Center increased drastically from prior fiscal years as a result of a legal opinion issued by the then County Attorney preventing the Sheriff's Office from using Indian Health Services as a medical provider. State law anticipates the cost of medical services provided to a detainee will in many cases be the sole responsibility of the detainee. The economic situation of the vast majority detainees held within the Big Horn County Detention Center prevents the direct reimbursement to medical providers from the detainees. The County has agreed to pay all medical claims for detainees provided the following criteria are met. One, the detainee must be detained by the Big Horn County Sheriff's Office immediately prior to and immediately after medical services are provided. Two, the detainee must have been arrested by a Big Horn County Sheriff's deputy or Probation and Parole. Three, the detainee must not have been sentenced to custody of the Montana Department of Correction at the time medical services are provided. Big Horn County does not seek reimbursement from detainees for these payments as it is believed that doing so would have no cost benefit to the County.

The cost of providing medical services to inmates is currently the largest operating expense other than wages for the Sheriff's Office. To help control these costs the local hospital has agreed to accept full payment at 53% payment made within 30 days of receipt as payment in full and the County has contracted with Big Horn Valley Clinic to provide medical services in the detention center. The contract is successful in limiting the need for emergency room visits and provides detainees with more access to medical care while housed in the Detention Center. In the event that a detainee must receive medical care at the Hospitals in Billings or Sheridan the County contacts the provider and negotiates for reduced payment in exchange for immediate payment.

3. The County government continues to carry tax receivables for all local governmental entities located within the County back to 1975. State Law allows taxes to be written off after set number years depending of the type of taxable property. On 7/25/2014 the County wrote off all outstanding mobile home taxes from 2009 on back totaling \$113,418.89.

The mobile home taxes were written-off in order to create a starting point for the County to begin enforcement of mobile home taxes. Due to the fact that Big Horn County is geographically large and a Reservation County determining what taxes for owed opposed to taxes that were assessed to properties that can be removed from the taxes rolls for several reasons is difficult. Since July of 2014 the County and the Montana Department of Revenue has reviewed 221 mobile properties to determine if taxes are collectable. The County was able to identify 26 properties that the County believes cannot be removed from the tax rolls and are still delinquent. The County was able to remove many of the properties from the tax rolls. There are still properties that require further review.

4. The new airport opened for service on 1/8/2015. In fiscal year 2016 a building to house the snow removal equipment will be completed. In fiscal year 2017 there are plans for a fueling station. A majority of the funds for the construction of the new airport came from the FAA.

5. At the end of fiscal year 2015 the Crow Tribe was two years behind payment for Solid Waste services provided within the exterior boundaries of the Crow Tribe's Reservation with an outstanding balance over \$600,000. On 9/3/2015 the Crow Tribe made a good faith payment of \$50,000 with a promise to pay an additional amount of \$260,360 after 11/13/2015 to pay off fiscal year 2014's outstanding balance. As of 11/24/2015 no additional payment has been made. All phone calls and emails to the Crow Tribe's Accounting Office have been unreturned.

The County Government is still currently providing Solid Waste services within the exterior boundaries of the Crow Tribe's Reservation. Discussions with the Crow Tribe for payment of fiscal year 2015's outstanding balance and reimbursement of fiscal year 2016's current costs have not taken place as of 11/24/2015.



**BOARD OF COMMISSIONERS  
BIG HORN COUNTY  
P.O. BOX 908  
HARDIN, MT 59034**

*Fax (406) 665-9706*

*(406) 665-9705*

*E-mail to: [lpedersen@bighorncountymt.gov](mailto:lpedersen@bighorncountymt.gov)*

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November 30, 2015

County Commissioners  
Big Horn County, Montana  
Big Horn County Court House  
121 West 3<sup>rd</sup>  
Hardin, MT 59034

Dear Commissioners:

A review of the files indicates the following matters of which I am aware and in which Big Horn County is currently a defendant or respondent. Not discussed in this letter are any matters that may have come to the attention of any other attorney, for example the Big Horn County Attorney, and which not have been brought to my attention.

Since I served as Big Horn County Attorney from March 7, 2014 until January 1, 2015, not discussed in this letter are matters that: began prior to March 7, 2014, began subsequent to the date of this letter, workers compensation matters, threats of litigation and any matters in which the County is named as a Defendant because taxes are owed it, such as a foreclosure by a bank against a property owner who also owes taxes. Generally (even though some matters that have been discussed in prior letters from me or any other attorney representing Big Horn County are discussed in this letter) matters that have been discussed in prior letters from me or any other attorney representing Big Horn County are not discussed in this letter.

No representation is made regarding any matters beyond those which fall within the limits set forth in this letter, because my knowledge is limited to specific matters about which I was consulted by the elected officials and employees of Big Horn County. Consequently, legal matters may exist about which I have not been consulted and which could have a bearing on the financial condition of Big Horn County.

Within the parameters set forth above, there are four matters that are pending litigation (meaning suits that have been filed in a court against Big Horn County).

The first matter is Stoddard et al v. Big Horn County

NATURE OF THE MATTER: This is a matter in which Plaintiffs allege that the County has breached a claimed duty to maintain the road upon which is adjacent to their properties. They have asked for maintenance of the road and monetary damages.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

The second matter is Woody v. Big Horn County.

NATURE OF THE MATTER: This is a claim based on a death that occurred during a police pursuit. Damages allowed by Montana law have been requested.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

The third matter is Yarlott v. Big Horn County

NATURE OF THE MATTER: This is an action alleging wrongful discharge. Damages allowed by Montana law have been requested.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

The fourth matter is Matthew v. Big Horn County et al.

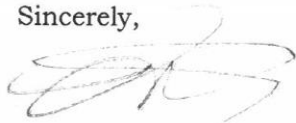
NATURE OF THE MATTER: This is an action filed by a person who had been held in the Big Horn County Jail. He is not represented by an attorney. In an order dated June 3, 2015, the Court described Mr. Matthew's allegations as " . . . vague and convoluted, the Court has identified allegations in the following categories: First Amendment Claims, medical care claims, claims regarding conditions of confinement, equal protection claims, and a failure to protect claim." Court Order dated June 3, 2015 page 5. There is no clear request for money damages.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

This letter was prepared using information furnished by elected officials and other employees of Big Horn County. This letter is furnished only for the use of Big Horn County and is not for the use of and is not to be relied upon by any other person or entity.

If you have any further questions, please do not hesitate to call.

Sincerely,

A handwritten signature in dark ink, appearing to be "Lance Pedersen", written over a light blue horizontal line.

Lance Pedersen  
Legal Counsel

# **BASIC FINANCIAL STATEMENTS**

Big Horn County					
STATEMENT OF NET POSITION					
FISCAL YEAR ENDING JUNE 30, 2015					
	Primary Government			Component Units	
	Governmental	Business-type			
	Activities	Activities	Total		
<b>ASSETS</b>					
Cash and cash equivalents	11,487,686.38	0.00	11,487,686.38		
Investments	0.00	0.00	0.00		
Petty Cash	0.00	0.00	0.00		
Restricted Assets:					
Cash and cash equivalents	0.00	0.00	0.00		
Investments (at fair value)	0.00	0.00	0.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	199,255.81	0.00	199,255.81		
Accounts/other receivables - (net of allowance for uncollectibles)	1,497,478.33	0.00	1,497,478.33		
Internal Balances	0.00	0.00	0.00		
Due from other governments	212,016.56	0.00	212,016.56		
Prepaid expense	40,163.00	0.00	40,163.00		
Inventories	173,401.73	0.00	173,401.73		
Other debits	0.00	0.00	0.00		
Capital assets not being depreciated					
Land	1,420,059.00	0.00	1,420,059.00		
Construction in progress	38,071.00	0.00	38,071.00		
Capital assets being depreciated (net of accumulated depreciation)	36,899,671.00	0.00	36,899,671.00		
<b>Total Assets</b>	<b>51,967,802.81</b>	<b>0.00</b>	<b>51,967,802.81</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of Resources	466,239.02	0.00	466,239.02		
Deferred Outflows of Resources	0.00	0.00	0.00		
<b>Total Deferred Outflows of Resources</b>	<b>466,239.02</b>	<b>0.00</b>	<b>466,239.02</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	224,396.88	0.00	224,396.88		
Matured bonds and interest payable	0.00	0.00	0.00		
Due to other governments	0.00	0.00	0.00		
Revenues collected in advance	0.00	0.00	0.00		
Contracts/Loans/Notes Payable	0.00	0.00	0.00		
Noncurrent liabilities:					
Due within one year	0.00	0.00	0.00		
Due in more than one year	1,828,269.52	0.00	1,828,269.52		
Net Pension Liability	5,020,783.76	0.00	5,020,783.76		
<b>Total Liabilities</b>	<b>7,073,450.16</b>	<b>0.00</b>	<b>7,073,450.16</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows of Resources	2,090,813.12	0.00	2,090,813.12		
Deferred Inflows of Tax Resources	0.00	0.00	0.00		
<b>Total Deferred Inflows of Resources</b>	<b>2,090,813.12</b>	<b>0.00</b>	<b>2,090,813.12</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	38,357,801.00	0.00	38,357,801.00		
Restricted for:	0.00		0.00		
Debt Service			0.00		
Bond Indenture Requirements		0.00	0.00		
General Government	4,013,471.53		4,013,471.53		
Public Safety	1,067,745.00		1,067,745.00		
Public Works	1,537,461.92		1,537,461.92		
Public Health	111,687.74		111,687.74		
Culture/Recreation	79,725.16		79,725.16		
Economic Development	83,614.78		83,614.78		
Other:	1,072,653.18		1,072,653.18		
Non-spendable (other than Perm Fund)	213,564.73		213,564.73		
Permanent Fund principal			0.00		
Unrestricted	(3,267,946.49)	0.00	(3,267,946.49)		
<b>Total Net Position</b>	<b>43,269,778.55</b>	<b>0.00</b>	<b>43,269,778.55</b>	<b>0.00</b>	<b>0.00</b>
Balance check w/GW Statement (should equal zero):	0.00	0.00	0.00		
		<b>-13-</b>			
	0.00	0.00	0.00		

	Big Horn County											
	STATEMENT OF ACTIVITIES											
	FISCAL YEAR ENDING JUNE 30, 2015											
						Net (Expense) Revenue and						
			Program Revenues			Changes in Net Position						
			Charges for	Operating	Capital	Primary Government			Component Units			
	Functions/Programs	Expenses	Services, Fines, Forfeitures, etc.	Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total				
	Primary government:											
	Governmental activities:											
	General government	2,685,743.13	2,731,706.87	0.00	36,690.81	82,654.55		82,654.55				
	Public safety	5,219,120.32	163,320.65	0.00	49,731.60	(5,006,068.07)		(5,006,068.07)				
	Public works	3,554,219.00	56,026.44	0.00	23,832.83	(3,474,359.73)		(3,474,359.73)				
	Public health	864,068.87	6,390.00	0.00	2,817.91	(854,860.96)		(854,860.96)				
	Social and economic services	810,864.09	49,397.66	0.00	5,315.48	(756,150.95)		(756,150.95)				
	Culture and recreation	635,526.64	4,240.28	0.00	4,985.02	(626,301.34)		(626,301.34)				
	Housing/Community Development	0.00	0.00	0.00	0.00	0.00		0.00				
	Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00				
	Interest on long-term debt	0.00	0.00	0.00	0.00	0.00		0.00				
	Miscellaneous	736,318.95	0.00	0.00	0.00	(736,318.95)		(736,318.95)				
	Unallocated costs	0.00				0.00		0.00				
	Total governmental activities	14,505,861.00	3,011,081.90	0.00	123,373.65	(11,371,405.45)		(11,371,405.45)				
	Business-type activities:											
	Hospital						0.00	0.00				
	Water						0.00	0.00				
-14	Sewer						0.00	0.00				
	Solid Waste/Landfill						0.00	0.00				
	Ambulance						0.00	0.00				
	Airport						0.00	0.00				
	Gas/Electric						0.00	0.00				
	Total business-type activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	Total primary government	14,505,861.00	3,011,081.90	0.00	123,373.65	(11,371,405.45)	0.00	(11,371,405.45)				
	Component Units:											
	Total component units	0.00	0.00	0.00	0.00				0.00	0.00		
	General revenues:											
	Property taxes					5,899,424.09	0.00	5,899,424.09				
	Local option taxes					0.00		0.00				
	Licenses and permits					3,820.00		3,820.00				
	Unrestricted Federal/State shared revenues					6,003,683.18	0.00	6,003,683.18				
	Unrestricted grants and contributions					0.00		0.00				
	Unrestricted investment earnings					134,077.98	0.00	134,077.98				
	Miscellaneous					634,228.47		634,228.47				
	Gain on sale of capital assets					3,400.00	0.00	3,400.00				
	Transfers					0.00	0.00	0.00				
	Special/Extraordinary items					0.00	0.00	0.00				
								0.00				
	Total general revenues and transfers					12,678,633.72	0.00	12,678,633.72	0.00	0.00		
	Change in net position					1,307,228.27	0.00	1,307,228.27	0.00	0.00		
	Total net position - July 1, 2014 as previously reported					49,109,820.15	0.00	49,109,820.15</				

Big Horn County								
BALANCE SHEET								
GOVERNMENTAL FUNDS								
FISCAL YEAR ENDING JUNE 30, 2015								
		Major Funds						
Account		Fund #1000	Fund #2110	Fund #2300	Fund #2894	Fund #2956	Other	Total
Number	Description	General	Road	Public Safety	SAFMR	CTEP	Governmental Funds	Governmental Funds
	<b>ASSETS</b>							
101000	Cash and cash equivalents	2,223,113.54	392,254.42	678,744.68	5,022,609.63	(20,456.94)	3,191,421.05	11,487,686.38
103000	Petty cash						0.00	0.00
101100	Investments						0.00	0.00
	Restricted Assets:							
102200	Cash and cash equivalents						0.00	0.00
102300	Investments						0.00	0.00
106000	Valuation of investments to fair value						0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	57,079.52	27,703.04	61,418.46			53,054.79	199,255.81
120000	Accounts/other receivables - (net of allowance for uncollectibles)	1,497,478.33					0.00	1,497,478.33
131000	Due from other funds						0.00	0.00
132000	Due from other governments			21,963.98		101,085.73	88,966.85	212,016.56
133000	Advances to other funds						0.00	0.00
140000	Prepaid expense	18,697.00			21,466.00		0.00	40,163.00
150000	Inventories	44,786.89	52,829.24		6,500.00		69,285.60	173,401.73
170000	Other debits						0.00	0.00
	<b>Total Assets</b>	<b>3,841,155.28</b>	<b>472,786.70</b>	<b>762,127.12</b>	<b>5,050,575.63</b>	<b>80,628.79</b>	<b>3,402,728.29</b>	<b>13,610,001.81</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
190000	Deferred Outflows of Resources						0.00	0.00
19xxxx	Deferred Outflows of Resources						0.00	0.00
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>							
201000	Warrants payable						0.00	0.00
202100	Accounts payable	8,080.62		1,363.00	18,310.19	80,628.79	116,014.28	224,396.88
203100	Judgments payable						0.00	0.00
204000	Contracts/loans/notes payable						0.00	0.00
205200	Matured interest payable						0.00	0.00
206100	Other accrued payables						0.00	0.00
211000	Due to other funds						0.00	0.00
212000	Due to other governments						0.00	0.00
214000	Deposits payable						0.00	0.00
216000	Revenues collected in advance						0.00	0.00
233000	Advances from other funds						0.00	0.00
	<b>Total Liabilities</b>	<b>8,080.62</b>	<b>0.00</b>	<b>1,363.00</b>	<b>18,310.19</b>	<b>80,628.79</b>	<b>116,014.28</b>	<b>224,396.88</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>							
220000	Deferred Inflows of Resources						0.00	0.00
223000	Deferred Inflows of Tax Revenues	57,079.52	27,703.04	61,418.46			53,054.79	199,255.81
	<b>Total Deferred Inflows of Resources</b>	<b>57,079.52</b>	<b>27,703.04</b>	<b>61,418.46</b>	<b>0.00</b>	<b>0.00</b>	<b>53,054.79</b>	<b>199,255.81</b>
	<b>FUND BALANCES:</b>							
250100	Non-spendable	18,697.00		21,466.00			0.00	40,163.00
	Inventory	44,786.89	52,829.24	6,500.00			69,285.60	173,401.73
250200	Restricted						0.00	0.00
	General government	3,707,611.25					305,860.28	4,013,471.53
	Public Safety			671,379.66			396,365.34	1,067,745.00
	Public Works		392,254.42				1,145,207.50	1,537,461.92
	Public Health						111,687.74	111,687.74
	Social and Economic Services						22,867.81	22,867.81
	Culture and Recreation						79,725.16	79,725.16
	Housing and Community						0.00	0.00
	Development						83,614.78	83,614.78
	Capital Projects						1,049,785.37	1,049,785.37
260100	Committed						0.00	0.00
	General government							0.00
	Public Safety							0.00
	Public Works							0.00
	Culture and Recreation							0.00
	Other: (input explanation)							0.00
260200	Assigned						0.00	0.00
	General Government						9,499.93	9,499.93
	Culture and Recreation						1,586.83	1,586.83
								0.00
271000	Unassigned	4,900.00	0.00	0.00	5,032,265.44	0.00	(41,827.12)	4,995,338.32
	<b>Total Fund Balances</b>	<b>3,775,995.14</b>	<b>445,083.66</b>	<b>699,345.66</b>	<b>5,032,265.44</b>	<b>0.00</b>	<b>3,233,659.22</b>	<b>13,186,349.12</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>3,841,155.28</b>	<b>472,786.70</b>	<b>762,127.12</b>	<b>5,050,575.63</b>	<b>80,628.79</b>	<b>3,402,728.29</b>	
	Balance check (Should equal zero):	0.00	0.00	0.00	0.00	0.00	0.00	
	Amounts reported for governmental activities in the statement of net position are different because:							
	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.							38,357,801.00
	Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.							(1,891,557.31)
	Internal service funds are used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.							
	Current assets						0.00	
	Accounts payable						0.00	
	Net amount allocated to business-type/external activities						0.00	0.00
	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.							(6,382,814.26)
	<b>Net position of governmental activities</b>							<b>43,269,778.55</b>
		0.00						

FISCAL YEAR ENDING JUNE 30, 2015

			Major Funds								
		Fund #1000	Fund #2110	Fund #2300	Fund #2894	Fund #2956	Fund #	Fund #	Fund #	Other	Total
Account										Governmental	Governmental
Number	Description	General	Road	Public Safety	SAFMR	CTEP	Fund Name	Fund Name	Fund Name	Funds	Funds
	REVENUES										
310000/ 363000	Taxes/assessments	2,655,012.86	1,268,781.53	761,264.09						1,253,374.45	5,938,432.93
320000	Licenses and permits	150.00		3,670.00						0.00	3,820.00
330000	Intergovernmental revenues	9,920.91	328,407.94	490,560.79	3,129,723.72	356,581.27				1,688,488.55	6,003,683.18
340000	Charges for services	2,676,479.37		79,447.75						197,099.78	2,953,026.90
350000	Fines and forfeitures	46,402.50		10,557.50						1,095.00	58,055.00
360000	Miscellaneous	36,345.97	625.89	3,608.33	3,000.00					590,648.28	634,228.47
370000	Investment and royalty earnings	30,637.05	5,274.42	5,222.52	69,746.49					23,197.50	134,077.98
											0.00
	Total Revenues	5,454,948.66	1,603,089.78	1,354,330.98	3,202,470.21	356,581.27	0.00	0.00	0.00	3,753,903.56	15,725,324.46
	EXPENDITURES										
	Current:										
410000	General government	2,406,278.39			95,702.73					15,716.31	2,517,697.43
420000	Public safety	2,150,836.78		2,551,264.58	47,767.95					65,150.43	4,815,019.74
430000	Public works	682,068.97	1,673,916.68		79,554.25	5,385.27				320,427.13	2,761,352.30
440000	Public health	230,189.30			47,994.85					398,841.88	677,026.03
450000	Social and economic services	263,152.33			300,000.00					159,551.32	722,703.65
460000	Culture and recreation	74,986.28			12,982.25					391,593.57	479,562.10
470000	Housing and community development	0.00								0.00	0.00
480000	Conservation of natural resources	0.00								0.00	0.00
490000	Debt Service:										
-16-	Principal	0.00								0.00	0.00
	Interest	0.00								0.00	0.00
											0.00
	Capital outlay	0.00	25,756.06	3,248.85	1,389,855.43	359,902.06				980,025.63	2,758,788.03
500000	Internal Services										0.00
510000	Miscellaneous	188,918.61								547,400.34	736,318.95
	Total Expenditures	5,996,430.66	1,699,672.74	2,554,513.43	1,973,857.46	365,287.33	0.00	0.00	0.00	2,878,706.61	15,468,468.23
	Excess of revenues (under) expenditures	(541,482.00)	(96,582.96)	(1,200,182.45)	1,228,612.75	(8,706.06)	0.00	0.00	0.00	875,196.95	256,856.23
	OTHER FINANCING SOURCES (USES):										
381010/40	Bonds issued	0.00								0.00	0.00
381010/40	Discount on bonds issued	0.00								0.00	0.00
381050	Inception of capital lease	0.00								0.00	0.00
381070	Notes/loans/intercap issued	0.00								0.00	0.00
382010	Sale of capital assets	0.00								0.00	0.00
383000	Transfers In	602,818.46	127,959.00	1,168,106.95						452,264.12	2,351,148.53
521000	Transfers out (Enter as negative)	(46,559.00)			(1,100,000.00)					(1,204,589.53)	(2,351,148.53)
384000	Special items - revenue	0.00								0.00	0.00
385000	Extraordinary items - revenue	0.00								0.00	0.00
524000	Special items - expenditure (Negative)	0.00								0.00	0.00
525000	Extraordinary items - expenditure (Negative)	0.00								0.00	0.00
	Total other financing sources (uses)	556,259.46	127,959.00	1,168,106.95	(1,100,000.00)	0.00	0.00	0.00	0.00	(752,325.41)	(0.00)
	Net change in fund balances	14,777.46	31,376.04	(32,075.50)	128,612.75	(8,706.06)	0.00	0.00	0.00	122,871.54	256,856.23
	Fund balances - July 1, 2014 as previously reported	4,069,166.18	413,707.62	716,729.90	4,903,652.69	48.06				3,110,787.68	13,214,092.13
	Prior period adjustments	(307,948.50)		14,691.26		8,658.00				0.00	(284,599.24)
	Fund balances - July 1, 2014 as restated	3,761,217.68	413,707.62	731,421.16	4,903,652.69	8,706.06	0.00	0.00	0.00	3,110,787.68	12,929,492.89
	Fund balances - June 30, 2015	3,775,995.14	445,083.66	699,345.66	5,032,265.44	0.00	0.00	0.00	0.00	3,233,659.22	13,186,349.12



**Big Horn County**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDING JUNE 30, 2015**

<b>Net change in fund balances - total governmental funds (page 16 )</b>	<u>256,856.23</u>
Amounts reported for governmental activities in the statement of activities (page ) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital assets purchased	<u>2,758,788.03</u>
Depreciation expense	<u>(1,680,240.00)</u>
In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:	
Gain (loss) on the disposal of capital assets	<u>3,400.00</u>
Proceeds from the sale of capital assets	<u>0.00</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Donated capital assets	
Long-term receivables (deferred inflow)	<u>(39,008.84)</u>
GASB68 recognition of On-behalf payments to Pension Plans	<u>123,373.65</u>
Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position:	
Capital lease proceeds	<u>0.00</u>
Bond sale proceeds	<u>0.00</u>
Loan proceeds	<u>0.00</u>
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:	
Capital lease obligation principal payments	<u>                    </u>
Long-term loan/contract principal payments	<u>                    </u>
Long-term bond principal payments	<u>                    </u>
Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the government-wide statement of activities net of the amounts allocated to business-type activities and depreciation expense	
Change in net position	<u>0.00</u>
Net amount allocated to business-type/external activities	<u>0.00</u>
Depreciation Expense	<u>0.00</u> 0.00
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	
Accrued compensated absences	<u>(46,087.89)</u>
Pension expense - GASB 68	<u>(93,957.09)</u>
Other:	<u>                    </u>
<b>Change in Net Position in Governmental Activities</b>	<u><b>1,283,124.09</b></u>

Balance check: (24,104.18)

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Government adopted the provision of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, in the 2015 fiscal year.

These statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discounts projected benefit payments to their actuarial present value and attribute that present value to periods of employee service.

In addition, these Statements detail the recognition and disclosure requirements for employers with liabilities.

The County of Big Horn is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the Commission/Executive form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.

~~The City/Town of \_\_\_\_\_ is a political subdivision of the State of Montana governed by a Mayor and Council (Commission) duly elected by the registered voters of the City/Town. The City/Town utilizes the \_\_\_\_\_ form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.~~

Blended Component Unit: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Discretely Presented Component Unit: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**C. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Taxes and assessments receivable remaining uncollected at year end are offset by deferred tax/assessment revenue, a deferred inflow of resources, since they are not available to pay liabilities of the current period.

Both financial statements presented on the accrual basis of accounting and the modified accrual basis of accounting recognize grants and similar items, pending purely routine requirements such as filing reimbursement and/or progress reports, where all eligibility requirements imposed by the provider have been met, other than time requirements, as revenue in the current period. Grants and similar items received prior to meeting time requirements but after all eligibility requirements are met, are recognized as deferred inflows of resources until use is required or first permitted.

The government reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road Fund - This Fund is used To Account for the Revenue and Expenditure of funds utilized to maintain and construct county roads

Public Safety Fund - This Fnd Accounts for the revenue and expenditures related to County Law Enforcement Activities

State Allocated Federal Mineral Royalties Fund - This fund is used to account for the shared revenues received the the State of Montana for mineral royalties located on federal land. The Stae allocates these mineral royalties to the counties in the State

CTEP - This Fund accounts for the revenue and expenditures of funds utilized for capital projects

The government reports the following major proprietary funds:

Water Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public water utility system. The fund is maintained on the full accrual basis of accounting.

Sewer Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public sewer utility system. The fund is maintained on the full accrual basis of accounting.

\_\_\_\_ Fund \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additionally, the government reports the following fund types:

Internal Service Funds - These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis.

Private Purpose Trust Funds - These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor.

Pension Trust Funds - These funds are used to account for the activities of a local retirement plan which accumulates resources for pension benefit payments to qualified employees.

Permanent Funds - These funds are used to account for certain funds held in a trust capacity wherein the principle balance of the trust cannot be expended, only the interest earned on the investment of such funds.

**Fiduciary Funds**

Trust & Agency Funds - Used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These may include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds and (d) agency funds.

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**C. Measurement focus, basis of accounting, and financial statement presentation - cont.**

The Governmental Accounting Standards Board (GASB) issued Statement No. 62. The Statement codifies the requirements of all pre-November 30, 1989 FASB and AICPA pronouncements that apply to state and local governments. Both the government-wide and proprietary fund financial statements follow the guidance of the Governmental Accounting Standards Board. Governments can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including Statement No. 62. The government has adopted the provisions of GASB Statement No. 62.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Assets, deferred outflows of resources, liabilities, deferred outflows of resources, and fund balance/net position**

**1. Deposits and investments**

The cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorize the Local Government to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP)

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

**2. Receivables and payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectibles. Property tax receivables are offset by a deferred inflow account since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance of the notice.

**3. Inventories and prepaid items**

All inventories are valued at cost. Inventories are recorded as expenditures when purchased (when consumed).

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**4. Restricted assets**

Certain assets of the enterprise funds are restricted for specific use as required by the bond indenture agreement covenants established with the issuance and sale of the revenue bonds representing a liability to the enterprise funds. These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and the establish a replacement and depreciation reserve for the purpose of replacing the system in the future.

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**D. Assets, liabilities, and net position or equity - cont.**

**5. Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, curbs, etc), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the Local Government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30-50
Building improvements	Oct-50
Public domain infrastructure	40-80
System infrastructure	
Vehicles	
Equipment other than vehicles	10-May
Office equipment	15-Oct
Computer equipment	

**6. Deferred outflows of resources**

Deferred outflow of resources is a financial statement element. A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred outflows of resources. Deferred outflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both.

Deferred outflows of resources not disclosed on the face of the financial statements are as follows:

<u>Description:</u>	<u>Amount;</u>

**7. Compensated absences**

As required by State law, the Local Government allows for employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and 1/4 of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

**8. Long-term obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**9. Deferred inflows of Resources**

A deferred inflow of resources is an aquisition of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred inflows of resources. Deferred inflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both. Deferred inflows of resources not disclosed on the face of the financial statements are as follows:

<u>Description:</u>	<u>Amount;</u>

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**10. Fund balance/Net Position**

Governmental Accounting Standards Board (GASB) Statement No. 54 requires presentation of governmental fund balances by specific purpose. In the governmental fund financial statements, the fund balance classifications are presented either discretely or in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

GASB Statement No. 63 resulted in presentation changes in the government-wide and proprietary fund financial statements. Among other changes, equity is classified as 'net position'. Components of net position are net investment in capital assets, restricted, and unrestricted. See notes J and K for further information.

**11. Net Position significantly impacted by Deferred Outflows or Deferred Inflows of Resources.**

GASB 63 requires disclosure of any deferrals that have a significant impact on Net Position.

(Disclose here any deferrals that have a significant effect on Net Position)

**2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

**C. Explanation of certain differences between the proprietary fund statement of net position and the government-wide statement of net position.**

The proprietary fund statement of net position includes a reconciliation between *net position - total enterprise funds* and *net position of business-type activities* as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**3. COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The Local Government adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of the receipt of the certified taxable valuations from the Department of Revenue. The Local Government must also submit a copy of the final budget to the Department of Administration by the later of October 1 or 60 days after the receipt of taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level which is identified as the legal level of budgetary control.

Encumbrance accounting is (is not) employed for the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year.

**B. Excess of expenditures over appropriations**

The Road Fund exceeded the Original Budget by \$16,748.30.

The CTEP Fund exceeded the Original Budget by \$74,239.27 do to an accrual adjustment to accounts payable.

All other excess expenditures on the fund level are due to cash transfers and are de minimus

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**C. Deficit fund equity**

Fund 2860 and 2969 have deficit fund equity due to negative cash balances. The amounts are de minimus

Fund 2973 and 2974 MCH Block grants have deficit fund equity that can be attributed to the MCH Block grant program having different fiscal year than the county government.

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**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of June 30, 2015, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. Treasuries	\$	
Repurchase Agreements	\$ 5,000,000	
State Short-Term Investment Pool (STIP)	\$	
	\$	
Total fair value	<u>\$ 5000000</u>	
Portfolio weighted average maturity		

*Interest rate risk.* In accordance with its investment policy, the local government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than \_\_\_\_\_ (fill in period, i.e., one year, 10 months).

*Credit risk.* State law authorizes the local government to invest in the State Short-Term Investment Pool (STIP); repurchase agreements; registered warrants of the County or of municipalities or school districts located in the County; U.S. government treasury bills, notes, bonds and other treasury obligations such as state and local government series; general obligations of certain agencies of the United States such as Federal Home Loan Bank; and U.S. government security money market funds if the fund meets certain conditions. Credit risk is minimized by compliance with State law.

*Concentration of credit risk.* The local government's investment policy does not allow for an investment in any one issuer that is in excess of \_\_\_\_\_ percent of the government's total investments.

*Custodial credit risk.* In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the local government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law governs the amount and types of security required to cover that portion of the deposits which is not guaranteed or insured according to law. Per state law, when negotiable securities are furnished, such securities may be placed in trust and the trustee's receipt may be accepted in lieu of actual securities when such receipt is in favor of the treasurer or town clerk and his successors. Sections 7-6-202 and 7-6-206, MCA severely limit the types of investments and time deposits which are permitted by the local government. Compliance with these statutes minimizes the local government's custodial credit risk.

**B. Interfund receivables and payables**

The due from/advance from other funds and due to/advance to other funds consist(s) of the following:

Account Number 131XXX/133XXX		Account 211XXX/233XXX	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Total Due From Other Funds	0	Total Due From Other Funds	0



**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**C. Capital assets**

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated				
Land	1,420,059.00	0.00	0.00	1,420,059.00
Construction in progress	6,430,494.00	38,071.00	(6,430,494.00)	38,071.00
Total capital assets not being depreciated	7,850,553.00	38,071.00	(6,430,494.00)	1,458,130.00
Capital assets being depreciated				
Buildings	21,849,717.00	771,030.00	0.00	22,620,747.00
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	6,438,847.00	7,287,447.00	0.00	13,726,294.00
Machinery and equipment	13,874,773.00	594,939.00	(35,387.00)	14,434,325.00
Infrastructure	7,846,318.00	501,194.00	0.00	8,347,512.00
Total capital assets being depreciated	50,009,655.00	9,154,610.00	(35,387.00)	59,128,878.00
Less accumulated depreciation for:				
Buildings	(11,107,664.00)	0.00	(329,964.00)	(11,437,628.00)
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	(786,818.00)	0.00	(314,983.00)	(1,101,801.00)
Machinery and equipment	(8,184,679.00)	35,387.00	(924,048.00)	(9,073,340.00)
Infrastructure	(505,212.00)	0.00	(111,226.00)	(616,438.00)
Total accumulated depreciation	(20,584,373.00)	35,387.00	(1,680,221.00)	(22,229,207.00)
Total capital assets being depreciated	29,425,282.00	9,189,997.00	(1,715,608.00)	36,899,671.00
Governmental activities capital assets net	37,275,835.00	9,228,068.00	(8,146,102.00)	38,357,801.00
<b>Business-type activities:</b>				
Capital assets not being depreciated				0.00
Land				0.00
Construction in progress				0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00
Capital assets being depreciated				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings				0.00
Machinery and equipment				0.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00
Less accumulated depreciation for:				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings				0.00
Machinery and equipment				0.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00
Business-type activities capital assets net	0.00	0.00	0.00	0.00

Balance check with page 18:

0.00

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**C. Capital assets - cont.**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	123,969.00
Public safety	403,360.00
Public works	746,928.00
Public health	172,677.00
Social and economic services	77,114.00
Culture and recreation	156,192.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncategorized	0.00
Total depreciation expense - governmental activities	1,680,240.00
Business-type activities:	
Water utilities	
Sewer utilities	
Solid Waste services	
Ambulance services	
-	
Total depreciation expense - business-type activities	0.00

**D. Operating leases**

The Local Government leases facilities and equipment under noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20\_\_ were \$\_\_\_\_\_ for the year. The future minimum lease payments for these leases are as follows:

Year ending June 30	Amount
20__	
20__	
20__	
20__	
20__	
20__-20__	
Total	0.00

**E. Long-term debt**

The Local Government has assumed the following long-term debt:

**1. General Obligation Bonds** Bonds payable at June 30, 2015 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of years	Final maturity	Bonds issued	Outstanding June 30, 2015	Annual serial payment
<b>Total G.O. Bonds</b>					0	0	0

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**E. Long-term debt - cont.**

**2. Revenue Bonds**

Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2015</u>	<u>Annual serial payment</u>
<b>Total Revenue Bonds</b>					0	0	0

**3. Special Assessment Bonds**

Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2015</u>	<u>Annual serial payment</u>
<b>Total Sp. Assess. Bonds</b>					0	0	0

**4. Contracts, notes, or loans**

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/2015</u>	<u>Date of Final Payment</u>
<b>Total</b>				0	

**F. Property leased to others**

The following represents property owned by the Local Government which is leased to other governments, organizations, or individuals for specific purposes:

<u>Whom leased to</u>	<u>Description of leased property</u>	<u>Duration of lease</u>	<u>Minimum annual payment</u>

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**OTHER POST EMPLOYMENT BENEFITS (OPEB) NOTE DISCLOSURE**

*(Note: The following note disclosure should be modified, as appropriate, to correctly describe the local government's OPEB. This illustration represents a disclosure for a city or town that participates in the MMIA group health insurance plan. The "Plan Description" portion of this illustration will need to be modified for local governments that are self-insured purchase a commercial group insurance plan, belong to MACO Health Care Trust, etc.)*

**Post Employment Benefits Other Than Pensions (OPEB)**

The Local Government allows its retired employees to continue to participate in its group health insurance plan at a premium rate that does not cover all of the related healthcare costs. This results in an OPEB referred to as an "implicit rate subsidy." OPEB is considered to be a long-term liability and is recorded on the modified accrual basis for governmental funds, and on the accrual basis for proprietary funds and the Government-wide Statements of Net Position and Activities.

Plan Description: The Local Government is a member of the Montana Municipal Interlocal Authority (MMIA), a local government risk retention pool which administers the Local Government's group health insurance plan, an agent multiple-employer defined benefit plan. As required by State law (MCA 2-18-704), the Local Government provides its employees who retire, along with their eligible spouses and dependents, the option to continue to participate in the Local Government's group health insurance plan until the retiree becomes eligible for Medicare coverage. To continue this health insurance coverage, the retirees are required to pay the full amount of their premium. State law does not require that the Local Government provide the same premium rates to retirees as it pays for its active employees, nor does it require that the City pay any portion of the retiree premiums. Premium rates and healthcare benefits may be administratively altered at the end of any contract year.

MMIA issues an annual financial report that can be obtained at:

Montana Municipal Interlocal Authority  
PO Box 6669  
Helena, MT 59604-6669

*Funding Policy:* The plan is unfunded by the Local Government, and retirees receiving benefits contribute 100% of their premium on a "pay-as-you-go" basis.

The Local Government pays \$663 of the premium for its active employees, and contributes nothing to the premium for its retirees. For the current fiscal year, premiums for the Local Government's retirees varied between \$ 663 and \$ 663 per month, and premiums for the City's active employees varied between \$\_\_\_\_\_ and \$\_\_\_\_\_ per month, depending on the coverage selected.

**OR**

For the current fiscal year, premiums for the Local Government's retirees and active employees were at the same rate, and varied between \$\_\_\_\_\_ and \$\_\_\_\_\_ per month, depending on the coverage selected.

\_\_\_\_\_ Active employees and \_\_\_\_\_ Retired members received benefits through the City's healthcare plan.

# Big Horn County

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### FISCAL YEAR ENDING JUNE 30, 2015

#### OPEB Continued:

##### ***Annual Required Contributions:***

The annual required contribution (ARC), was calculated by using an actuarially determined amount, represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

- or -

The annual required contribution (ARC) was determined by using the alternative measurement method permitted by GASB Statement 45 for employers with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

<b><u>Annual OPEB Cost</u></b>	
Annual Required Contributions (ARC) as of June 30, 2015	\$165,236
Net OPEB Obligation at beginning of year	\$1,051,858
Interest on Net OPEB Obligation	\$43,341
Amortization Factor	
ARC Adjustments	
Annual OPEB Cost	\$123,438

<b><u>Net OPEB Obligation</u></b> <i>(Note: this example assumes transition year. Provide this information for the current and 2 preceding years, as applicable, in subsequent years.)</i>	
Net OPEB Obligation at July 1, 2015	\$1,184,270
Annual OPEB Cost (Expense)	\$174,584
Contributions Made	0
% of Annual OPEB Cost Contributed	0
Net OPEB Obligation at June 30, 2015	\$1,183,596

<b><u>Funded Status</u></b> <i>(Note: This example assumes no funding of the liability. Adjust as necessary.)</i>	
Actuarial Valuation Date	1-Jul-14
Actuarial Value of Assets	0
Actuarial Accrued Liability (AAL)	\$1,051,858
Unfunded Actuarial Accrued Liability (UAAL)	\$1,051,858
Funded Ratio	0
Annual Covered Payroll	\$5,555,305
Ratio of UAAL to Annual Covered Payroll	0

***Actuarial Methods and Assumptions:*** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. As such, actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities (AAL) and the actuarial value of assets.

Calculations are based on the types of benefits provided under the terms of substantive plan (the plan terms as understood by the City/Town and plan members) at the time of the Fiscal Year \_\_\_\_\_ actuarial valuation and on the pattern of sharing of costs between the City/Town and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual fund limitations on the pattern of cost sharing between the employer and plan members in the future.

# Big Horn County

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### FISCAL YEAR ENDING JUNE 30, 2015

#### OPEB Continued:

Actuarial methods and significant assumptions used: *(disclose items with \* only if applicable)*

Actuarial cost method:	N/A
Method(s) used to determine the actuarial value of assets (N/A if OPEB not funded):	
Inflation rate:	
Investment return:	
Participation rate:	45%
* Post-retirement benefit increases:	
* Projected salary increases:	2.50%
Healthcare cost trend rate (include different rates for successive year, if applicable)	
Amortization method (level dollar or level percentage or projected payroll):	
Amortization period and basis (e.g. 30 years; open OR closed):	

The required Schedule of Funding Progress immediately following the notes to the financial statement is designed to present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

***Note: If the Alternative Measurement Method has been used, that fact should be disclosed, along with the source or basis of all significant assumptions or methods selected.***

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM –  
DEFINED BENEFIT PENSION PLAN DISCLOSURES PER GASB 68  
FOR FISCAL YEAR ENDED JUNE 30, 2015**

Big Horn County

**Plan Description – 76a**

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan covers the State, local governments, certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be members of both the defined contribution and defined benefit retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP). For members that choose to join the PERS-DCRP or the MUS-RP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP.

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature. Benefits are based on eligibility, years of service, and highest average compensation. Member rights are vested after five years of service.

**Summary of Benefits – 76b**

Member's highest average compensation (HAC)

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;

Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

**Eligibility for benefit**

Service retirement:

Hired prior to July 1, 2011:

Age 60, 5 years of membership service;  
Age 65, regardless of membership service; or  
Any age, 30 years of membership service.

Hired on or after July 1, 2011:

Age 65, 5 years of membership service;  
Age 70, regardless of membership service.

Early retirement, actuarially reduced:

Hired prior to July 1, 2011:

Age 50, 5 years of membership service; or  
Any age, 25 years of membership service.

Hired on or after July 1, 2011:

Age 55, 5 years of membership service.

Vesting

Age 55, 5 years of membership service.

**Monthly benefit formula**

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

### **Guaranteed Annual Benefit Adjustment (GABA)\***

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

\*At this time, as a result of permanent injunction issued in the AMRPE vs State litigation, the GABA rate in effect is being used in the calculation. Clarification of the GABA rate for members hired on or after July 1, 2013 is pending.

Total number of members (employees) covered by benefit terms as of June 30, 2015:

1. Active plan members: 28,237
2. Inactive members entitled to but not yet receiving benefits or a refund:
  - Vested: 2,925
  - Non-Vested: 8,839
3. Inactive members and beneficiaries currently receiving benefits:
  - Service Retirements: 20,080
  - Disability Retirements: 176
  - Survivor Benefits: 425

### **Overview of Contributions – 76c**

1. Rates are specified by state law for periodic employer and employee contributions

The State legislature has the authority to establish and amend contribution rates to the plan.

2. Member contributions to the system:

- a. Plan members are required to contribute 7.90% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
- b. The 7.90% member contributions is temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years following the reduction of both the additional employer and additional member contribution rates.

3. Employer contributions to the system:

- a. State and University System employers are required to contribute 8.27% of members' compensation.
- b. Local government entities are required to contribution 8.17% of members' compensation.
- c. School district employers contributed 7.90% of members' compensation.
- d. Following the 2013 Legislative Session, PERS-employer contributions were temporarily increased. Effective July 1, 2013, employer contributions increased 1.0%. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The employer additional contributions including the 0.27% added in 2007 and 2009, terminates on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates.
- e. Effective July 1, 2013, the additional employer contributions for DCRP and MUS-RP is allocated to the defined benefit plan's Plan Choice Rate unfunded liability.
- f. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required

4. Non Employer Contributions

- a. Special Funding
  - i. The State contributes 0.1% of members' compensation on behalf of local government entities.
  - ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
- b. Not Special Funding
  - i. The State contributes from the Coal Tax Severance fund



### Stand-Alone Statements – 76d

The PERS financial information is reported in the Public Employees' Retirement Board's Comprehensive Annual Financial Report for the fiscal year ended. It is available from the PERB at 100 North Park, PO Box 200131, Helena MT 59620-0131, 406-444-3154.

CAFR information including our stand alone financial statements can be found on our web site at <http://mpera.mt.gov/annualReports.shtml>

The latest actuarial valuation and experience study can be found at our website at <http://mpera.mt.gov/actuarialValuations.shtml>

### Actuarial Assumptions – 77

The Total Pension Liability as of June 30, 2014, is based on the results of an actuarial valuation date of June 30, 2014. There were several significant assumptions and other inputs used to measure the Total Pension Liability. The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the last actuarial experience study, dated May 2010 for the six year period July 1, 2003 to June 30, 2009. Among those assumptions were the following:

- General Wage Growth\* 4.00%
- \*includes Inflation at 3.00%
- Merit Increases 0% to 6%
- Investment Return 7.75%
- Postretirement Benefit Increases
  - o 3% for members hired prior to July 1, 2007
  - o 1.5% for members hired on or after July 1, 2007

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

\*At this time as a result of permanent injunction issued in the AMRPE vs State litigation, the GABA rate in effect is being used in the calculation. Clarification of the GABA rate for members hired on or after July 1, 2013 is pending.

- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2015 with scale AA.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections. No future mortality improvement is assumed.

### Discount Rate - 78a, 78b, 78d

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non- employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. No municipal bond rate was incorporated in the discount rate.

**Target Allocations - 78c, 78e, 78f**

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Cash Equivalents	2.00%	-0.25%
Domestic Equity	36.00%	4.80%
Foreign Equity	18.00%	6.05%
Fixed Income	24.00%	1.68%
Private Equity	12.00%	8.50%
Real Estate	8.00%	4.50%

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2003 through 2009, is outlined in a report dated May 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2014, is summarized in the above table.

**Sensitivity Analysis – 78g**

	1.0% Decrease -6.75%	Current Discount Rate	1.0% Increase -8.75%
PERS' Net Pension Liability	\$1,982,274,732	\$1,246,010,898	\$625,044,646
Employer's proportion	\$6,941,450.87	\$4,363,231.44	\$2,188,756.50

In accordance with GASB 68 regarding the disclosure of the sensitivity of the Net Pension Liability to changes in the discount rate, the above table presents the Net Pension Liability calculated using the discount rate of 7.75%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

**Summary of Significant Accounting Policies – 79**

The Montana Public Employee Retirement Administration (MPERA) prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, Pension Expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same accrual basis as they are reported by MPERA. For this purpose, member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

**Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f**

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Public Employees' Retirement System (PERS). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability, Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions.

In accordance with Statement 68, PERS has a special funding situation in which the State of Montana is legally responsible for making contributions directly to PERS on behalf of the employers. Due to the existence of this special funding situation, local governments and school districts are required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer.

The State of Montana also has a funding situation that is not Special Funding whereby the State General Fund provides contributions from the Coal Severance Tax and interest. All employers are required to report the portion of Coal Tax Severance Tax and interest attributable to the employer.

	Net Pension Liability as of 6/30/13	Net Pension Liability as of 6/30/14	Percent of Collective NPL
Employer Proportionate Share	\$ 5,614,808.49	\$ 4,363,231.44	0.3501460%
State of Montana Proportionate Share associated with Employer	\$ 68,565.38	\$ 53,281.71	0.4448390%
<b>Total</b>	<b>\$ 5,683,373.87</b>	<b>\$ 4,416,513.15</b>	<b>0.7949850%</b>

At June 30, 2015, the employer recorded a liability of \$ 4,363,231.44 for its proportionate share of the

Net Pension Liability. The Net Pension Liability was measured as of June 30, 2014, and the Total Pension Liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of July 1, 2014. The employer's proportion of the Net Pension Liability was based on the employer's contributions received by PERS during the measurement period July 1, 2013, through June 30, 2014, relative to the total employer contributions received from all of PERS' participating employers. At June 30, 2014, the employer's proportion was 0.350146% percent.

**Changes in actuarial assumptions and methods:** There were no changes in assumptions or other inputs that affected the measurement of the Total Pension Liability.

**Changes in benefit terms:** There have been no changes in benefit terms since the previous measurement date.

**Changes in proportionate share:** There were no changes between the measurement date of the collective Net Pension Liability and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

**Pension Expense – 80g, 80j**

Pension Expense as of 6/30/14	
Employer's Proportionate Share	\$ 212,171.06
State of Montana Proportionate Share associated with the Employer	\$ 123,373.65
<b>Total:</b>	<b>\$ 335,544.71</b>

At June 30, 2015, the employer recognized a Pension Expense of \$ 335,544.71 for its proportionate share of the PERS' Pension Expense. The employer also recognized grant revenue of \$ 123,373.65 for the support provided by the State of Montana for its proportionate share of the Pension Expense that is associated with the employer.

#### **Recognition of Beginning Deferred Outflow – GASB 71**

At June 30, 2015, the employer recognized a beginning deferred outflow of resources for the employers FY2014 contributions of \$ 335,271.44

At June 30, 2015, the employer reported its proportionate share of PERS' deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ -
Changes in assumptions	\$ -	\$ -
Difference between projected and actual earnings on pension plan investments	\$ -	\$ 1,127,387.23
Changes in proportion differences between employer contributions and proportionate share of contributions	\$ -	\$ 2,673.65
Difference between actual and expected contributions		
#Contributions paid to PERS subsequent to the measurement date - FY 2015 Contributions [to be entered by the entity]	\$ 358,872.00	\$ -
<b>Total</b>	<b>\$ 358,872.00</b>	<b>\$ 1,130,060.88</b>

#Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2016	0.00	282,738.02	\$ (282,738.02)
2017	0.00	282,738.02	\$ (282,738.02)
2018	0.00	281,846.81	\$ (281,846.81)
2019	0.00	0.00	\$ -
Thereafter	0.00	0.00	\$ -

**SHERIFFS' RETIREMENT SYSTEM PENSION PLAN**  
**DISCLOSURES PER GASB 68**  
**FOR FISCAL YEAR ENDED JUNE 30, 2015**  
Big Horn County

**Plan Description – 76a**

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, MCA. This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and to all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature. The SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service and highest average compensation. Member rights are vested after five years of service.

**Summary of Benefits – 76b**

**Member's highest average compensation (HAC)**

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;

Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

**Eligibility for benefit**

20 years of membership service, regardless of age.

**Early Retirement**

Age 50, 5 years of membership service, actuarially reduced.

**Vesting**

5 years of membership service

**Monthly benefit formula**

2.5% of HAC per year of service

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007

Total number of members (employees) covered by benefit terms as of June 30, 2015:

1. Active plan members: 1,336
2. Inactive members entitled to but not yet receiving benefits or a refund:
  - Vested: 81
  - Non-vested: 342
3. Inactive members and beneficiaries currently receiving benefits: Service Retirements: 523
  - Service Retirements: 523
  - Disability Retirements: 32
  - Survivor Benefits: 22

## Overview of Contributions – 76c

1. Rates are specified by state law for periodic employer and employee contributions  
The State legislature has the authority to establish and amend contribution rates to the plan.
2. Member contributions to the system
  - a. Plan members are required to contribute 9.245% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
3. Employer contributions to the system:
  - a. The employers are required to contribute 9.825% of members' compensation.
  - b. Effective July 1, 2013, employer contributions are required to be paid on working retiree compensation. Member contributions are not required for working retirees.

## Stand-Alone Statements – 76d

The SRS financial information is reported in the Public Employees' Retirement Board's Comprehensive Annual Financial Report for the fiscal year ended. It is available from the PERB at 100 North Park, PO Box 200131, Helena MT 59620-0131, 406-444-3154.

CAFR information including our stand alone financial statements can be found on our web site at <http://mpera.mt.gov/annualReports.shtml>

The latest actuarial valuation and experience study can be found at our website at <http://mpera.mt.gov/actuarialValuations.shtml>

## Actuarial Assumptions – 77

The Total Pension Liability as of June 30, 2014, is based on the results of an actuarial valuation date of June 30, 2014. There were several significant assumptions and other inputs used to measure the Total Pension Liability. The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the last actuarial experience study, dated May 2010 for the six year period July 1, 2003 to June 30, 2009. Among those assumptions were the following:

· General Wage Growth*	4.00%
· *includes Inflation at	3.00%
· Merit Increases	0% to 7.3%
· Investment Return	7.75%
· Postretirement Benefit Increases	
For members hired prior to July 1, 2007	3.00%
For members hired on or after July 1, 2007	1.50%

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of other adjustments to the member's benefit.

- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2015 with scale AA.

Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections. No future mortality improvement is assumed.

### Discount Rate - 78a, 78b, 78d

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. No municipal bond rate was incorporated in the discount rate.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash Equivalents	2.00%	-0.25%
Domestic Equity	36.00%	4.80%
Foreign Equity	18.00%	6.05%
Fixed Income	24.00%	1.68%
Private Equity	12.00%	8.50%
Real Estate	8.00%	4.50%

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2003 through 2009, is outlined in a report dated May 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2014, is summarized in the above table.

### Sensitivity Analysis – 78g

	1.0% Decrease -6.75%	Current Discount Rate	1.0% Increase -8.75%
SRS' Net Pension Liability	\$87,589,281	\$41,617,020	\$3,675,904
Employer's proportion	\$1,383,917.78	\$657,552.32	\$58,079.58

In accordance with GASB 68 regarding the disclosure of the sensitivity of the Net Pension Liability to changes in the discount rate, the above table presents the Net Pension Liability calculated using the discount rate of 7.75%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

## Summary of Significant Accounting Policies – 79

The Montana Public Employee Retirement Administration (MPERA) prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, Pension Expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same accrual basis as they are reported by MPERA. For this purpose, member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred.

Investments are reported at fair value. MPERA adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

### Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Sheriffs' Retirement System (SRS). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability, Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions.

	Net Pension Liability as of 6/30/13	Net Pension Liability as of 6/30/14	Percent of Collective NPL
Employer Proportionate Share	\$ 1,687,258.73	\$ 657,552.32	1.5800800%

At June 30, 2015, the employer recorded a liability of \$ 657,552.32 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2014, and the Total Pension Liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of July 1, 2014. The employer's proportion of the Net Pension Liability was based on the employer's contributions received by SRS during the measurement period July 1, 2013, through June 30, 2014, relative to the total employer contributions received from all of SRS' participating employers.

At June 30, 2014, the employer's proportion was 1.580080% percent.

**Changes in actuarial assumptions and methods:** Because the beginning and ending values are based on the same actuarial valuation and there were no significant events, no liability gains or losses due to experience are reported this year. The plan did report a change in assumption because there was an increase in the discount rate resulting in a decrease in the Liability. There were no other changes in assumptions or other inputs that affected the measurement of the Total Pension Liability.

**Changes in benefit terms:** There have been no changes in benefit terms since the previous measurement date.

**Changes in proportionate share:** There were no changes between the measurement date of the collective Net Pension Liability and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.



**Pension Expense – 80g, 80j**

Pension Expense as of 6/30/14

Employer's  
Proportionate Share**\$ 36,737.21**

At June 30, 2015, the employer recognized a Pension Expense of **\$ 36,737.21** for its proportionate share of the SRS' Pension Expense.

**Recognition of Beginning Deferred Outflow – GASB 71**

At June 30, 2015, the employer recognized a beginning deferred outflow of resources for the employers FY 2014 contributions of **\$ 105,691.66**

**Deferred Inflows and Outflows - 80h, 80i**

At June 30, 2015, the employer reported its proportionate share of SRS' deferred outflows of resources and deferred inflows of resources related to SRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ -
Changes in assumptions	\$ -	\$ 670,947.74
Difference between projected and actual earnings on pension plan investments	\$ -	\$ 289,804.50
Changes in proportion differences between employer contributions and proportionate share of contributions	\$ -	\$ -
Difference between actual and expected contributions		
#Contributions paid to SRS subsequent to the measurement date - FY 2015 Contributions [to be entered by the entity]	\$ 107,367.02	
<b>Total</b>	<b>\$ 107,367.02</b>	<b>\$ 960,752.24</b>

#Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2016	0.00	184,275.74	\$ (184,275.74)
2017	0.00	184,275.74	\$ (184,275.74)
2018	0.00	184,275.70	\$ (184,275.70)
2019	0.00	111,824.69	\$ (111,824.69)
Thereafter	0.00	111,824.62	\$ (111,824.62)

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**G. Pending Litigation**

The following is a list of pending litigation against the entity and the amount of damages claimed by the plaintiff. Indicate in the potential of loss column if all or a portion of the damages will be covered by insurance if the entity suffers a loss.

Case	Damages requested	Potential of loss* (Mark with X)		
		1	2	3
See MD&A				

\*The potential for loss

**1 - Probable** - The future event or events are likely to occur.

**2 - Reasonably possible** - The chance of the future event or events occurring is more than remote but less than likely.

**3 - Remote** - The chance of the future event or events occurring is slight.

**H. Restatements/prior period adjustments**

During the current fiscal year, adjustments relating to prior year's transactions were made to the fund balance and net position accounts. The following is a schedule of these adjustments:

Fund	Amount	Reason for adjustment
General #1000	307,948.50	Adjustment to Ambulance allowance for uncollectable accounts
Public Safety #2300	14,691.26	Accrual adjustment for revenue earned from Cops Grant II
CTEP #2956	8,658.00	Accrual adjustment for revenue earned from CTEP Grant
Total	331,297.76	

**I. Pension and retirement plans**

The entity participates in the Montana Public Employees Retirement System, the Sheriff's Retirement System. The contributions to the plans for the fiscal year are as follows:	Employer share of retirement contribution expenses	Employee share of retirement contribution	Total
a. Public Employee's Retirement System (County/City/Town)	347,013.17	358,867.21	705,880.38
b. Sheriff's Retirement System (County)	98,132.35	107,367.02	205,499.37
c. Teacher's Retirement System (County)			0.00
d. Other			0.00
<b>Total</b>	<b>445,145.52</b>	<b>466,234.23</b>	<b>911,379.75</b>

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**J. 1. Fund Balance Disclosure:**

The Governmental Accounting Standards Board, Statement No. 54, requires presentation of governmental fund balances by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

Non-spendable includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted includes fund balances that are constrained for specific purposes which are externally imposed by providers such as creditors, or amounts constrained due to law, constitutional provisions or enabling legislation.

Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

Assigned includes fund balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed.

Fund balances may be assigned by the following designated individuals, positions or bodies:  
Big Horn County Board of Commissioners

By taking the following action: Resolution

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above mentioned classifications. Negative fund balances in other governmental funds will be reported as unassigned.

**2. Net Position**

The government-wide and proprietary fund financial statements report net position. Net position represent the difference between assets plus deferred outflow of resources and liabilities plus deferred inflows of resources. Components of net position are net investment in capital assets, restricted, and unrestricted. Net investment in capital assets consists of capital assets net of accumulated depreciation plus capital related deferred outflows of resources, less outstanding balance of any related borrowing used for the acquisition, construction, or improvement of those assets and capital related deferred inflows of resources. Restricted net position is defined above (see J1.), and unrestricted net position is any portion of net position that does not meet the definition of net investment in capital assets and restricted.

**K. Spending policy:**

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the General fund. The Fund will expend those resources on multiple purposes of the local government. The intention of this spending policy is to identify the expenditure order of resource categories for the General Fund. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in the General Fund, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	<u>Restricted</u>
2nd:	<u>Committed</u>
3rd:	<u>Assigned</u>
4th:	<u>Unassigned</u>

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Projects funds. These funds will expend those resources on the specific purpose of the fund.

The intention of this spending policy is to identify the expenditure order of resource categories for these Funds. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in these funds, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	<u>Restricted</u>
2nd:	<u>Unrestricted</u>
3rd:	<u>                    </u>

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**L. Minimum Fund Balance Policy:**

The Local Government has/or does not have a minimum fund balance policy in place. *(Describe the fund balance policy is applicable).*

**M. Major Special Revenue Funds:**

The purpose of each major special revenue fund and revenue source is listed below:

<b>Major Special Revenue Fund:</b>	<b>Revenue Source:</b>
Road	Taxes
Public Safety	Taxes/Transfers from SAFMR
SAFMR	Royalties
CTEP	CTEP program

**N. The Non-spendable Fund Balance is comprised of the following:**

Amounts reported as inventory or prepaid items include the following:


Amounts legally or contractually required to remain intact include the following:


Amounts not in cash form such as the long-term portion of loans receivable include the following:


**O. Committed Fund Balance:**

The Government committed fund balance by taking the following action:

<b>Major Purpose:</b>	<b>Amount:</b>	<b>Action Taken:</b>

**P. Restricted Fund Balance:**

Fund balance is restricted by:

<b>Major Purpose:</b>	<b>Amount:</b>	<b>Source of Restriction</b>

**Big Horn County**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

5. **BOC SUPPLEMENT SCHEDULE**

1. **Intergovernmental expenditures** - Of the expenditures reported, detail below those expenditures made to other governments on a cost-sharing basis.

Purpose	Amount - Omit Cents	
	Paid to local governments	Paid to state
Airports	M01	
Libraries	M52	
Health	M32	
Local schools	M12	
Welfare	M79	L79
Other	M89	L89

2. **Salaries and Wages** - Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government.

Amount - Omit cents

3. **Debt outstanding**

A. Long-term debt outstanding, issued and retired

Purpose	Bonds Outstanding 7/1/2014	Amount -- Omit cents			
		Bonds during the fiscal year		Outstanding as of 6/30/2015	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	19A	29A	39A	41A	44A
Sewer utility	19X	29X	39X	41X	44X
Gas utility	19C	29C	39C	41C	44C
Electric utility	19B	29B	39B	41B	44B
All other	19X	29X	39X	41X	44X

B. Short-term debt

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	61V	64V
Contracts payable		
Notes payable		
<b>Totals</b>		

4. **Cash balances by fund type** - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount -- Omits cents
General fund (1000)	W61 2223114
Special revenue funds (2000)	W61 8231318
Debt Service funds (3000)	W01 0
Capital projects funds (4000)	W31 1033255
Enterprise funds (5000)	W61 0
Internal services funds (6000)	0
Trust and agency funds (7000)	10325317
Permanent funds (8000)	0
<b>Total cash all funds</b>	<b>21813003</b>

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

Big Horn County					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	801,642.49	801,642.49	760,478.01	(41,164.48)
314200/31600	Gross Proceeds/ Entitlement Levy	1,890,115.82	1,890,115.82	1,894,534.85	4,419.03
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses	100.00	100.00	100.00	0.00
323010	Building permits			50.00	50.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants			3,808.44	3,808.44
332000/333	Federal shared revenues	10,600.00	10,600.00	1,947.89	(8,652.11)
334000	State grants				0.00
335000/336	State shared revenues			4,164.58	4,164.58
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government	124,605.00	124,605.00	125,660.58	1,055.58
342000	Public safety	2,300,000.00	2,300,000.00	2,175,428.98	(124,571.02)
343000	Public works	354,901.60	354,901.60	370,509.31	15,607.71
344000	Public health	5,000.00	5,000.00	4,880.50	(119.50)
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	52,500.00	52,500.00	46,402.50	(6,097.50)
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	42,000.00	42,000.00	36,345.97	(5,654.03)
370000	<b>Investment and royalty earnings</b>	17,000.00	17,000.00	30,637.05	13,637.05
	<b>Total revenues</b>	5,598,464.91	5,598,464.91	5,454,948.66	(143,516.25)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
410100	<b>Legislative services</b>				
100	Personal services	324,724.00	324,724.00	322,369.73	2,354.27
200-800	Supplies/services/materials, etc	47,300.00	47,300.00	33,995.87	13,304.13
900	Capital outlay				0.00
410200	<b>Executive services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410300	<b>Judicial services</b>				
100	Personal services	314,773.00	314,773.00	293,885.17	20,887.83
200-800	Supplies/services/materials, etc	62,000.00	62,000.00	39,976.63	22,023.37
900	Capital outlay				0.00

Big Horn County GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
410400	<b>Administrative services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410500	<b>Financial services</b>				
100	Personal services	354,843.00	354,843.00	349,287.54	5,555.46
200-800	Supplies/services/materials, etc	132,125.00	132,125.00	113,721.15	18,403.85
900	Capital outlay				0.00
410600	<b>Elections</b>				
100	Personal services	89,929.00	89,929.00	85,509.50	4,419.50
200-800	Supplies/services/materials, etc	42,000.00	42,000.00	33,261.24	8,738.76
900	Capital outlay				0.00
410800/410900	<b>Personnel/Records administration</b>				
100	Personal services	299,854.00	299,854.00	291,789.32	8,064.68
200-800	Supplies/services/materials, etc	34,500.00	34,500.00	34,661.25	(161.25)
900	Capital outlay				0.00
411000	<b>Planning &amp; Research services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	11,850.00	11,850.00	5,801.53	6,048.47
900	Capital outlay				0.00
411100	<b>Legal services</b>				
100	Personal services	301,336.00	301,336.00	277,343.79	23,992.21
200-800	Supplies/services/materials, etc	56,164.00	56,164.00	19,344.75	36,819.25
900	Capital outlay				0.00
411200	<b>Facilities administration</b>				
100	Personal services	217,500.00	217,500.00	213,458.41	4,041.59
200-800	Supplies/services/materials, etc	237,900.00	237,900.00	219,073.86	18,826.14
900	Capital outlay				0.00
411600	<b>Public school administration</b>				
100	Personal services	68,291.00	68,291.00	64,855.97	3,435.03
200-800	Supplies/services/materials, etc	10,550.00	10,550.00	7,942.68	2,607.32
900	Capital outlay				0.00
411800	<b>Other General Government services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420000	<b>Public Safety:</b>				
420100	<b>Law enforcement services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420200	<b>Detention and correction</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420300	<b>Probation and parole</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	170,000.00	170,000.00	30,296.24	139,703.76
900	Capital outlay				0.00



Big Horn County					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
420400	<b>Fire protection</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420500	<b>Protective inspections</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420600	<b>Civil defense</b>				
100	Personal services			64,765.59	(64,765.59)
200-800	Supplies/services/materials, etc			4,111.31	(4,111.31)
900	Capital outlay				0.00
420700/420800	<b>Emergency services/Coroner</b>				
100	Personal services	1,979,940.00	1,979,940.00	1,771,314.12	208,625.88
200-800	Supplies/services/materials, etc	327,325.00	327,325.00	280,349.52	46,975.48
900	Capital outlay	44,000.00	44,000.00		44,000.00
430000	<b>Public Works:</b>				
430100	<b>Public works administration</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430200	<b>Road and street services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430300	<b>Airport</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	17,500.00	17,500.00	6,369.98	11,130.02
900	Capital outlay				0.00
430400	<b>Transit systems</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430500	<b>Water utilities</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430600	<b>Sewer utilities</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430800	<b>Solid waste services</b>				
100	Personal services	91,469.00	91,469.00	94,065.41	(2,596.41)
200-800	Supplies/services/materials, etc	533,150.00	533,150.00	522,040.59	11,109.41
900	Capital outlay				0.00
430900	<b>Cemetery services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
431000/431100	<b>Public Scales/Weed control</b>				
100	Personal services	13,770.00	13,770.00	12,335.07	1,434.93
200-800	Supplies/services/materials, etc	54,100.00	54,100.00	47,257.92	6,842.08
900	Capital outlay				0.00

Big Horn County					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
431300	<b>Central shop services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440000	<b>Public Health:</b>				
440100	<b>Public health services</b>				
100	Personal services	117,408.00	117,408.00	115,145.67	2,262.33
200-800	Supplies/services/materials, etc	96,721.00	96,721.00	93,488.32	3,232.68
900	Capital outlay				0.00
440200	<b>Hospitals</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440300	<b>Nursing homes</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440400	<b>Mental health center</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	35,300.00	35,300.00	21,555.31	13,744.69
900	Capital outlay				0.00
440600	<b>Animal control services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440700	<b>Insect and pest controls</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450000	<b>Social and Economic Services:</b>				
450100	<b>Welfare</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	4,150.00	4,150.00	2,022.00	2,128.00
900	Capital outlay				0.00
450200	<b>Veteran's services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	8,000.00	8,000.00	5,910.00	2,090.00
900	Capital outlay				0.00
450300	<b>Aging services</b>				
100	Personal services	71,771.00	71,771.00	71,397.72	373.28
200-800	Supplies/services/materials, etc	11,300.00	11,300.00	13,144.13	(1,844.13)
900	Capital outlay				0.00
450400	<b>Extension services</b>				
100	Personal services	87,424.00	87,424.00	93,659.82	(6,235.82)
200-800	Supplies/services/materials, etc	83,166.50	83,166.50	77,018.66	6,147.84
900	Capital outlay				0.00
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Big Horn County					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2015					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
460000	<b>Culture and Recreation:</b>				
460100	<b>Library services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460200	<b>Fairs</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460300	<b>Other community events</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460400	<b>Parks</b>				
100	Personal services	11,919.00	11,919.00	7,153.08	4,765.92
200-800	Supplies/services/materials, etc	69,000.00	69,000.00	67,833.20	1,166.80
900	Capital outlay				0.00
460440	<b>Participant recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460450	<b>Spectator recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470000	<b>Housing and Community Development:</b>				
470100	<b>Community public facility projects</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470200	<b>Housing rehabilitation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470300	<b>Economic development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470400	<b>TSEP/Home/Infrastructure rehabilitation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
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Big Horn County
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 2015

[illegible]

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>Fund #2110</b>			
		<b>Road</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	509,378.45	509,378.45	516,919.89	7,541.44
314200/31600	Gross Proceeds/ Entitlement Levy	749360.39	749,360.39	751,861.64	2,501.25
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants			62,406.45	62,406.45
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	264,700.00	264,700.00	266,001.49	1,301.49
337000	Local grants				0.00
338000	Local shared revenue				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	10,000.00	10,000.00	625.89	(9,374.11)
370000	<b>Investment and royalty earnings</b>	9,000.00	9,000.00	5,274.42	(3,725.58)
	<b>Total revenues</b>	1,542,438.84	1,542,438.84	1,603,089.78	60,650.94
		<b>-41-</b>			

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>Fund #2300</b>			
		<b>Public Safety</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	798,121.91	798,121.91	761,264.09	(36,857.82)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits	5,000.00	5,000.00	3,670.00	(1,330.00)
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	67,319.00	67,319.00	65,537.27	(1,781.73)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues			23.52	23.52
337000	Local grants				0.00
338000	Local shared revenue	425,000.00	425,000.00	425,000.00	0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety			79,447.75	79,447.75
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	13,000.00	13,000.00	10,557.50	(2,442.50)
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>			3,608.33	3,608.33
370000	<b>Investment and royalty earnings</b>	7,000.00	7,000.00	5,222.52	(1,777.48)
	<b>Total revenues</b>	1,315,440.91	1,315,440.91	1,354,330.98	38,890.07
		<b>-42-</b>			

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>Fund #2894</b>			
		<b>SAFMR</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants			27,704.00	27,704.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	2,934,978.59	2,934,978.59	3,102,019.72	167,041.13
337000	Local grants				0.00
338000	Local shared revenue				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	60,000.00	60,000.00	3,000.00	(57,000.00)
370000	<b>Investment and royalty earnings</b>	70,000.00	70,000.00	69,746.49	(253.51)
	<b>Total revenues</b>	3,064,978.59	3,064,978.59	3,202,470.21	137,491.62
		<b>-43-</b>			

COUNTY/CITY/TOWN OF \_\_\_\_\_  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>Fund #2956</b>			
		<b>CTEP</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	291,000.00	291,000.00	356,581.27	65,581.27
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	291,000.00	291,000.00	356,581.27	65,581.27
		<b>-43-</b>			



~~FISCAL YEAR ENDED JUNE 30, 2015~~

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~~FISCAL YEAR ENDED JUNE 30, 2015~~

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## FISCAL YEAR ENDED JUNE 30, 2015

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**FISCAL YEAR ENDED JUNE 30, 2015**

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**Big Horn County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**OTHER POST EMPLOYMENT BENEFITS PLAN**  
**RETIREE HEALTH INSURANCE**  
**SCHEDULE OF FUNDING PROGRESS**

	FY2015	FY2014	FY2014
Actuarial Valuation Date	7/1/2011	7/1/2011	7/1/2011
Actuarial Value of Assets	0	0	0
Actuarial Accrued Liability	1051858	3280129	2049106
Unfunded Actuarial Accrued Liability (UAAL)	1051858	3280129	2049106
Funded Ratio			
Annual Covered Payroll			
Ratio of UAAL to Annual Covered Payroll			

**Note:** The Local Government implemented GASB Statement 45 for the fiscal year ending June 30, 2015. As such, information from only one actuarial valuation is available. As additional actuarial valuations are performed, this Schedule will be expanded to include information for the most recent and two preceding valuations, and will include disclosure of any factors that significantly affect the identification of trends in the amounts reported. The City is required to have biennial OR triennial actuarial valuations.

\* For single-employer or (agent) individual-employer OPEB plans with a total membership of 200 or more an actuarial valuation is required at least biennially.

\* For single-employer or (agent) individual-employer OPEB plans with a total membership of fewer than 200 an actuarial valuation is required at least triennially.

\* The Alternative Measurement Method (AMM) may be used if your government is either a sole or agent employer with fewer than 100 total plan members.

\*\*Plan members are defined as:

1. Employees in active service
2. Terminated employees who have accumulated benefits but are not yet receiving them
3. Retired employees and beneficiaries currently receiving benefits

**Cost Sharing Employer with Special Funding Situation  
(No other Non-employer contributing entities)**

**Enter Employer, Payroll Code, Fiscal Year:**

1	<b>System:</b>	<b>PERS</b>	(Public Employees' Retirement System)
1	<b>Employer:</b>	<b>Big Horn County</b>	
1	<b>Payroll Code:</b>	<b>CO-0202</b>	
	<b>Current Fiscal Year:</b>	<b>2015</b>	

**Input Amounts or Percentages as Indicated on your Employer Specific Data Report from MPERA in yellow cells**  
[MPERA Press Releases - Montana Public Employee Retirement Administration](#)

**Contributions**

2	Member contribution rate	7.90%
3	Employer contribution rate	8.07%
4	State contribution rate	0.10%
5	Employer contributions for year ended June 30, 2014	\$ 322,899.05

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

6	Employer proportion at June 30, 2013 ( <i>Proportionate Share of Net Pension Liability</i> )	\$ 5,614,808.49
7	Employer proportionate share of net pension liability at June 30, 2013 ( <i>as a percentage</i> )	0.350176%
8	State net pension liability	\$ 68,565.38
9	State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013 ( <i>as a percentage</i> )	0.444839%
10	<b>Total</b>	<b>\$ 5,683,373.87</b>

11	Employer proportion at June 30, 2014 ( <i>Proportionate Share of Net Pension Liability</i> )	\$ 4,363,231.44
12	Employer proportionate share of net pension liability at June 30, 2014 ( <i>as a percentage</i> )	0.350146%
13	State net pension liability	\$ 53,281.71
14	State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013 ( <i>as a percentage</i> )	0.444839%
15	<b>Total</b>	<b>\$ 4,416,513.15</b>

16	Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$ 335,544.71
17	Support Revenue provided by the State ( <i>special funding</i> )	\$ 4,010.76
18	Support Revenue provided by Coal Tax Fund ( <i>non-special funding</i> )	\$ 119,362.89

**Employer's Deferred Outflows and Deferred Inflows at June 30, 2014**

	Deferred Outflows	Deferred Inflows
19 Differences between actual and expected experience	\$ -	\$ -
20 Changes of assumptions	\$ -	\$ -
21 Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 1,127,387.23
22 Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 2,673.65
Employer contributions subsequent to the measurement date ( <b>**insert total amount employer contributions made to the plan from 7/1/2014 to 6/30/2015 in 'Deferred Outflows of Resources column'</b> )	<b>\$ 358,872.00</b>	
23	\$ 358,872.00	\$ 1,130,060.88
24 <b>Total</b>	<b>\$ 3,963,986.90</b>	

Employer's total of Employees' Covered Payroll for 7/1/2014 to 6/30/2015\*\*

**\*\*To be inserted by each employer from payroll software or payroll report on plan website**

**Recognition of Deferred Outflows and Deferred Inflows**

Year ended:

25	6/30/2015	\$ (282,738.03)
26	6/30/2016	\$ (282,738.03)
27	6/30/2017	\$ (282,738.03)
28	6/30/2018	\$ (281,846.81)
29	6/30/2019	
30	Thereafter	

**Sensitivity of Employer's Proportionate Share of Net Pension Liability to changes in the Discount Rate**

	6.75% 1% Decrease	7.75% Discount Rate	8.75% 1% Increase
Employer's Proportionate Share of the Net Pension Liability at June 30, 2014	\$ 6,941,450.87	\$ 4,363,231.44	\$ 2,188,756.50

**Schedule of Employer's Proportionate Share of the Net Pension Liability**

	June 30, 2014
Employer's Proportionate Share of the Net Pension Liability	\$ 4,363,231.44
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ 53,281.71
Total	<u>\$ 4,416,513.15</u>
Employer's Pensionable payroll	\$ 3,963,986.90
Employer's Proportionate Share of the Net Pension Liability as a percentage of its covered payroll	110.072%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	79.9%

**Schedule of Employer Contributions**

	June 30, 2014
Employer's contractually required DB (defined benefit) contribution	\$ 322,899.05
Employer's contribution allocated to PCR ( <b>Plan Choice Rate</b> )	\$ 8,980.77
Employer's contribution allocated to DB-UAL (defined benefit-unfunded accrued liability)	\$ 3,391.62
Employer's total contractually required contributions	<u>\$ 335,271.44</u>
Employer's contributions in relation to the contractually required contribution	\$ 335,271.44
Employer's contribution deficiency(excess)	\$ -
Employer's pensionable payroll	\$ 3,963,986.90
Contributions as a percentage of pensionable payroll	8.458%

**Big Horn County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**SCHEDULE OF NET PENSION LIABILITY AND CONTRIBUTIONS**

GASB 68 requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

Plan: PERS

**Schedule of Proportionate Share of the Net Pension Liability:**

	2015									
Employer's proportion of the net pension liability	\$ 4,363,231.44									
Employer's proportionate share of the net pension liability associated with the Employer (as a percentage)	35.01500%									
State of MT proportionate share of the net pension liability associated with the Employer	\$ 53,281.71									
<b>Total</b>	<b>4416513.15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employer's covered-employee payroll	\$ 3,963,986.90									
Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage)	110.072%									
Plan fiduciary net position the total pension liability (as a percentage)	80%									

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Schedule of Contributions:**

	2015									
Contractually required contributions	\$ 358,872.00									
Contributions in relation to the contractually required contributions	\$ 358,872.00									
Contribution deficiency (excess)	0	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll	\$ 358,872.00									
Contributions of covered-employee payroll (as a percentage)	8.4580%									

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Changes of assumptions:**

The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date:

Plan: \_\_\_\_\_

**Schedule of Proportionate Share of the Net Pension Liability:**

	2015									
Employer's proportion of the net pension liability										
Employer's proportionate share of the net pension liability associated with the Employer (as a percentage)										
State of MT proportionate share of the net pension liability associated with the Employer										
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employer's covered-employee payroll										
Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage)										
Plan fiduciary net position the total pension liability (as a percentage)										

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Schedule of Contributions:**

	2015									
Contractually required contributions										
Contributions in relation to the contractually required contributions										
Contribution deficiency (excess)	0	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll										
Contributions of covered-employee payroll (as a percentage)										

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Changes of assumptions:**

The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date:



**Cost Sharing Employer with Special Funding Situation  
(No other Non-employer contributing entities)**

**Enter Payroll Code**

1	<b>System:</b>	<b>SRS</b>	(Sheriff's Retirement System)
1	<b>Employer:</b>	Big Horn County	
1	<b>Payroll Code:</b>	SR-0202	
	<b>Current Fiscal Year:</b>	2015	

**Enter Amounts or Percentages as Indicated on your Employer Specific Data Report from MPERA in yellow cells**  
[MPERA Press Releases - Montana Public Employee Retirement Administration](#)

**Contributions**

2	Member contribution rate	9.245%
3	Employer contribution rate	10.115%
5	Employer contributions for year ended June 30, 2014	\$ 105,691.66

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

6	Employer proportion at June 30, 2013 ( <i>Proportionate Share of Net Pension Liability</i> )	\$1,687,258.73
7	Employer proportionate share of net pension liability at June 30, 2013 ( <i>as a percentage</i> )	1.580080%
10	<b>Total</b>	<b>\$ 1,687,258.73</b>
11	Employer proportion at June 30, 2014 ( <i>Proportionate Share of Net Pension Liability</i> )	\$ 657,552.32
12	Employer proportionate share of net pension liability at June 30, 2014 ( <i>as a percentage</i> )	1.580080%
15	<b>Total</b>	<b>\$ 657,552.32</b>
16	Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$ 36,737.21

**Employer's Deferred Outflows and Deferred Inflows at June 30, 2014**

	Deferred Outflows	Deferred Inflows
19 Differences between actual and expected experience	\$ -	\$ -
20 Changes of assumptions	\$ -	\$ 670,947.74
21 Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 289,804.50
22 Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	
Employer contributions subsequent to the measurement date ( <i>**insert total amount employer contributions made to the plan from 7/1/2014 to 6/30/2015 in 'Deferred Outflows of Resources column'</i> )	<b>\$ 107,367.02</b>	
23		
24 <b>Total</b>	<b>\$ 107,367.02</b>	<b>\$ 960,752.24</b>
Employer's total of Employees' Covered Payroll for 7/1/2014 to 6/30/2015**	<b>\$ 1,021,832.95</b>	

**\*\*To be inserted by each employer from payroll software or payroll report on plan website**

**Recognition of Deferred Outflows and Deferred Inflows**

Year ended:

25	6/30/2015	\$ (184,275.71)
26	6/30/2016	\$ (184,275.71)
27	6/30/2017	\$ (184,275.71)
28	6/30/2018	\$ (184,275.67)
29	6/30/2019	\$ (111,824.67)
30	Thereafter	\$ (111,824.60)

**Sensitivity of Employer's Proportionate Share of Net Pension Liability to changes in the Discount Rate**

	6.75% 1% Decrease	7.75% Discount Rate	8.75% 1% Increase
Employer's Proportionate Share of the Net Pension Liability at June 30, 2014	\$ 1,383,917.78	\$ 657,552.32	\$ 58,079.58

**Schedule of Employer's Proportionate Share of the Net Pension Liability**

	June 30, 2014
32 Employer's Proportionate Share of the Net Pension Liability	\$ 657,552.32
33 Employer's Proportionate Share of the Net Pension Liability	64.35%
34 Total	<u>\$ 657,552.96</u>
35 Employer's Pensionable payroll	\$1,021,832.95
36 Plan Fiduciary Net Position as a percentage of the Total Pension Liability	87.20%

**Schedule of Employer Contributions**

	June 30, 2014
38 Employer's contractually required contribution	\$ 105,691.66
41 Employer's total contractually required contributions	\$ 105,691.66
42 Employer's contributions in relation to the contractually required contribution	\$ 105,691.66
43 Employer's contribution deficiency(excess)	\$ -
44 Employer's pensionable payroll	\$1,021,832.95
45 Contributions as a percentage of pensionable payroll	10.343%

**Big Horn County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FISCAL YEAR ENDING JUNE 30, 2015**

**SCHEDULE OF NET PENSION LIABILITY AND CONTRIBUTIONS CONT.**

GASB 68 requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

Plan: SRS

**Schedule of Proportionate Share of the Net Pension Liability:**

	2015									
Employer's proportion of the net pension liability	\$ 657,552.32									
Employer's proportionate share of the net pension liability associated with the Employer (as a percentage)	1.58008%									
State of MT proportionate share of the net pension liability associated with the Employer	0									
<b>Total</b>	<b>657552.32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employer's covered-employee payroll	\$ 1,021,832.95									
Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage)	87%									
Plan fiduciary net position the total pension liability (as a percentage)	0									

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Schedule of Contributions:**

	2015									
Contractually required contributions	\$ 107,367.02									
Contributions in relation to the contractually required contributions	\$ 107,367.02									
Contribution deficiency (excess)	0	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll	\$ 657,552.32									
Contributions of covered-employee payroll (as a percentage)	10.3430%									

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Changes of assumptions:**

The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date:

Plan: \_\_\_\_\_

**Schedule of Proportionate Share of the Net Pension Liability:**

	2015									
Employer's proportion of the net pension liability										
Employer's proportionate share of the net pension liability associated with the Employer (as a percentage)										
State of MT proportionate share of the net pension liability associated with the Employer										
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employer's covered-employee payroll										
Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage)										
Plan fiduciary net position the total pension liability (as a percentage)										

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Schedule of Contributions:**

	2015									
Contractually required contributions										
Contributions in relation to the contractually required contributions										
Contribution deficiency (excess)	0	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll										
Contributions of covered-employee payroll (as a percentage)										

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Changes of assumptions:**

The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date:

**OTHER  
SUPPLEMENTARY  
INFORMATION**

**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2120</b>	<b>FUND#2130</b>	<b>FUND#2150</b>	<b>FUND#2155</b>
		<b>Entitlement</b>	<b>Bridge</b>	<b>Pred Animal</b>	<b>Pred Animal</b>
<b>ACCOUNT</b>				<b>Sheep</b>	<b>Cattle</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents		342,554.77	207.08	6,891.20
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	209.96	136.07		493.75
114000	Net proceeds	17.74	12.27		
115000	Personal	438.89	195.10	18.60	9,412.50
116000	Protested	-0.73	28.28		
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories		45,310.60		
170000	Other debits				
	<b>Total Assets</b>	<b>665.86</b>	<b>388,237.09</b>	<b>225.68</b>	<b>16,797.45</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	665.86	371.72	18.60	9,906.25
	<b>Total Deferred Inflows of Resources</b>	<b>665.86</b>	<b>371.72</b>	<b>18.60</b>	<b>9,906.25</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable		45,310.60		
250200	Restricted		342,554.77	207.08	6,891.20
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	(0.00)	0.00	0.00	0.00
	<b>Total Fund Balances</b>	<b>(0.00)</b>	<b>387,865.37</b>	<b>207.08</b>	<b>6,891.20</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>665.86</b>	<b>388,237.09</b>	<b>225.68</b>	<b>16,797.45</b>
		<b>-47-</b>			

**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2160</b>	<b>FUND#2190</b>	<b>FUND#2200</b>	<b>FUND#2220</b>
		<b>Fair</b>	<b>Med Facilities</b>	<b>Mosquito Control</b>	<b>Library</b>
<b>ACCOUNT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	30,155.95		60,531.79	35,673.58
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	2,228.86	23.71	8,004.68	11,529.74
114000	Net proceeds		25.78		
115000	Personal	1,300.24		(1.95)	6,929.65
116000	Protested	270.92			1,437.72
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	<b>33,955.97</b>	<b>49.49</b>	<b>68,534.52</b>	<b>55,570.69</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	3,800.02	49.49	8,002.73	19,897.11
	<b>Total Deferred Inflows of Resources</b>	<b>3,800.02</b>	<b>49.49</b>	<b>8,002.73</b>	<b>19,897.11</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	30,155.95		60,531.79	35,673.58
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	(0.00)	0.00	0.00
	<b>Total Fund Balances</b>	<b>30,155.95</b>	<b>(0.00)</b>	<b>60,531.79</b>	<b>35,673.58</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>33,955.97</b>	<b>49.49</b>	<b>68,534.52</b>	<b>55,570.69</b>
		<b>-47-</b>			

**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2240</b>	<b>FUND#2250</b>	<b>FUND#2270</b>	<b>FUND#2301</b>
		<b>Cmtery district</b>	<b>County Planning</b>	<b>Disaster</b>	<b>Enforce</b>
<b>ACCOUNT</b>		<b>#2</b>			<b>Underage</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>				<b>Drinking Law</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	12,461.18	53,441.89	2.01	376.28
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	703.35		2.98	
114000	Net proceeds	23.80			
115000	Personal	535.16			
116000	Protested	538.41			
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	<b>14,261.90</b>	<b>53,441.89</b>	<b>4.99</b>	<b>376.28</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	1,800.72		2.98	
	<b>Total Deferred Inflows of Resources</b>	<b>1,800.72</b>	<b>0.00</b>	<b>2.98</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	12,461.18	53,441.89	2.01	376.28
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	<b>12,461.18</b>	<b>53,441.89</b>	<b>2.01</b>	<b>376.28</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>14,261.90</b>	<b>53,441.89</b>	<b>4.99</b>	<b>376.28</b>
		<b>-47-</b>			

**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2305</b>	<b>FUND#2340</b>	<b>FUND#2341</b>	<b>FUND#2350</b>
		<b>Deferred</b>	<b>Rural Fire</b>	<b>Rural Fires</b>	<b>Local</b>
<b>ACCOUNT</b>		<b>Pros/Imposition</b>	<b>Control</b>		<b>Government</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>				<b>Review Study</b>
	<b>ASSETS</b>				
101000	Cash and cash equivalents	9,499.93	3,667.62	14,903.00	21,116.10
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				842.22
114000	Net proceeds				
115000	Personal				280.58
116000	Protested				29.92
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	9,499.93	3,667.62	14,903.00	22,268.82
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				1,152.72
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	1,152.72
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted		3,667.62	14,903.00	21,116.10
260100	Committed				
260200	Assigned	9,499.93			
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	9,499.93	3,667.62	14,903.00	21,116.10
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	9,499.93	3,667.62	14,903.00	22,268.82
		<b>-47-</b>			



**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2371</b>	<b>FUND#2372</b>	<b>FUND#2390</b>	<b>FUND#2392</b>
		<b>Health Insurance</b>	<b>Permissive Medical Levy</b>	<b>Drug Forfeiture</b>	<b>CDBG Repay</b>
<b>ACCOUNT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	200,727.02		2,617.02	83,614.78
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	3,166.31	7.15		
114000	Net proceeds	36.95			
115000	Personal	1,542.14	72.69		
116000	Protested	316.36			
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	<b>205,788.78</b>	<b>79.84</b>	<b>2,617.02</b>	<b>83,614.78</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	5,061.76	79.84		
	<b>Total Deferred Inflows of Resources</b>	<b>5,061.76</b>	<b>79.84</b>	<b>0.00</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	200,727.02	0.00	2,617.02	83,614.78
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	<b>200,727.02</b>	<b>0.00</b>	<b>2,617.02</b>	<b>83,614.78</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>205,788.78</b>	<b>79.84</b>	<b>2,617.02</b>	<b>83,614.78</b>
		<b>-47-</b>			

**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2393</b>	<b>FUND#2395</b>	<b>FUND#2710</b>	<b>FUND#2800</b>
		<b>Records</b>	<b>CDBG/DYCK</b>	<b>Library Gifts/</b>	<b>Alcohol</b>
<b>ACCOUNT</b>		<b>Preservation</b>	<b>Phase II</b>	<b>Legacies</b>	<b>Treatment</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	17,313.65	0.12	1,586.83	10,386.18
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	17,313.65	0.12	1,586.83	10,386.18
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	17,313.65	0.12		10,386.18
260100	Committed				
260200	Assigned			1,586.83	
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	17,313.65	0.12	1,586.83	10,386.18
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	17,313.65	0.12	1,586.83	10,386.18
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**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2820</b>	<b>FUND#2830</b>	<b>FUND#2840</b>	<b>FUND#2850</b>
		<b>Gas Tax</b>	<b>Junk Veh Disp</b>	<b>I Weed</b>	<b>911 Emergency</b>
<b>ACCOUNT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	528,947.05	19,420.38	246,805.53	370,553.57
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate			1,170.53	
114000	Net proceeds				
115000	Personal			812.56	
116000	Protested			188.94	
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories			23,975.00	
170000	Other debits				
	<b>Total Assets</b>	<b>528,947.05</b>	<b>19,420.38</b>	<b>272,952.56</b>	<b>370,553.57</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable	13,278.21			
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	<b>13,278.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues			2,172.03	
	<b>Total Deferred Inflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,172.03</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>				
250100	Non-spendable			23,975.00	
250200	Restricted	515,668.84	19,420.38	246,805.53	370,553.57
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	(0.00)	0.00
	<b>Total Fund Balances</b>	<b>515,668.84</b>	<b>19,420.38</b>	<b>270,780.53</b>	<b>370,553.57</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>528,947.05</b>	<b>19,420.38</b>	<b>272,952.56</b>	<b>370,553.57</b>
		<b>-47-</b>			

**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2859</b>	<b>FUND#2860</b>	<b>FUND#2865</b>	<b>FUND#2881</b>
		County Land Info	Planning	DNRC Grant	State
<b>ACCOUNT</b>					<b>Aid/Libraries</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	13,261.50	(33.33)		4,230.36
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	13,261.50	(33.33)	0.00	4,230.36
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	13,261.50	0.00		4,230.36
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	(33.33)	0.00	0.00
	<b>Total Fund Balances</b>	13,261.50	(33.33)	0.00	4,230.36
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	13,261.50	(33.33)	0.00	4,230.36
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**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2882</b>	<b>FUND#2883</b>	<b>FUND#2884</b>	<b>FUND#2892</b>
		<b>Library Fed</b>	<b>Library Gates</b>	<b>Summer Reading</b>	<b>TSEP</b>
<b>ACCOUNT</b>		<b>Grant</b>	<b>Foundation</b>	<b>Program</b>	
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	6,174.66	28.11	3,462.50	8,299.80
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	6,174.66	28.11	3,462.50	8,299.80
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	6,174.66	28.11	3,462.50	8,299.80
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	6,174.66	28.11	3,462.50	8,299.80
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	6,174.66	28.11	3,462.50	8,299.80
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**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2900</b>	<b>FUND#2950</b>	<b>FUND#2958</b>	<b>FUND#2969</b>
		<b>Federal Pilt</b>	<b>DUI Task Force</b>	<b>Disaster</b>	<b>Recreational Trails Grant</b>
<b>ACCOUNT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents		4,244.70		(3.00)
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
	Accounts/other receivables (net of allowance for uncollectibles)				
120000					
131000	Due from other funds				
132000	Due from other governments				9,842.19
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	0.00	4,244.70	0.00	9,839.19
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				9,842.19
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	9,842.19
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted		4,244.70		(3.00)
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	4,244.70	0.00	(3.00)
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	4,244.70	0.00	9,839.19
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**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2973</b>	<b>FUND#2974</b>	<b>FUND#2975</b>	<b>FUND#2976</b>
		<b>MCH Block Grant</b>	<b>Maternal Infant</b>	<b>Emergency</b>	<b>MCH</b>
<b>ACCOUNT</b>			<b>Early Childhood</b>	<b>Preparedness</b>	<b>Immunization</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>		<b>Home Visit</b>		
	<b>ASSETS</b>				
101000	Cash and cash equivalents	(5,102.29)	(11,297.49)	4,771.63	32,413.72
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments		11,297.49		
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	(5,102.29)	0.00	4,771.63	32,413.72
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable	4,091.89	32,599.61	4,493.81	411.04
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	4,091.89	32,599.61	4,493.81	411.04
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	0.00	0.00	277.82	32,002.68
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	(9,194.18)	(32,599.61)	(0.00)	0.00
	<b>Total Fund Balances</b>	(9,194.18)	(32,599.61)	277.82	32,002.68
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	(5,102.29)	0.00	4,771.63	32,413.72
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**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2979</b>	<b>FUND#2981</b>	<b>FUND#2983</b>	<b>FUND#2987</b>
		<b>Fetal Infant Child</b>	<b>IIIB ADM</b>	<b>CI Nut/Cong</b>	<b>CII HM DEL</b>
<b>ACCOUNT</b>		<b>Mortality</b>		<b>Meals</b>	
<b>NUMBER</b>	<b>DESCRIPTION</b>				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	1,388.98	7,490.47	12,846.80	2,531.00
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	1,388.98	7,490.47	12,846.80	2,531.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				0.46
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.46
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable				
250200	Restricted	1,388.98	7,490.47	12,846.80	2,530.54
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance only)	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	1,388.98	7,490.47	12,846.80	2,530.54
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	1,388.98	7,490.47	12,846.80	2,531.00
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**COUNTY of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

		<b>FUND#2995</b>	<b>NONMAJOR</b>
		<b>Mission Life Line</b>	<b>SPECIAL</b>
<b>ACCOUNT</b>		<b>(AHA)</b>	<b>REVENUE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>		<b>FUNDS</b>
	<b>ASSETS</b>		
101000	Cash and cash equivalents	3.15	2,158,165.78
103000	Petty cash		0.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted		0.00
102300	Investments - restricted		0.00
106000	Valuation of investments to fair value		0.00
	Taxes receivable:		
111000	Mobiles		0.00
113000	Real estate		28,519.31
114000	Net proceeds		116.54
115000	Personal		21,536.16
116000	Protested		2,809.82
118000	Special assessments		0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)		0.00
131000	Due from other funds		0.00
132000	Due from other governments		21,139.68
133000	Advances to other funds		0.00
140000	Prepaid expense		0.00
150000	Inventories		69,285.60
170000	Other debits		0.00
	<b>Total Assets</b>	<b>3.15</b>	<b>2,301,572.89</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
190000	Deferred Outflows of Resources		0.00
19xxxx	Deferred Outflows of Resources		0.00
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>		
201000	Warrants payable		0.00
202100	Accounts payable		64,717.21
203100	Judgments payable		0.00
204000	Contracts/loans/notes payable		0.00
205200	Matured interest payable		0.00
206100	Other accrued payables		0.00
211000	Due to other funds		0.00
212000	Due to other governments		0.00
214000	Deposits payable		0.00
216000	Revenues collected in advance		0.00
233000	Advances from other funds		0.00
	<b>Total Liabilities</b>	<b>0.00</b>	<b>64,717.21</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>		
220000	Deferred Inflows of Resources		0.00
223000	Deferred Inflows of Tax Revenues		52,981.83
	<b>Total Deferred Inflows of Resources</b>	<b>0.00</b>	<b>52,981.83</b>
	<b>FUND BALANCES:</b>		
250100	Non-spendable		69,285.60
250200	Restricted	3.15	2,145,328.61
260100	Committed		0.00
260200	Assigned		11,086.76
271000	Unassigned (negative balance only)	0.00	(41,827.12)
	<b>Total Fund Balances</b>	<b>3.15</b>	<b>2,183,873.85</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>3.15</b>	<b>2,301,572.89</b>
		<b>-47-</b>	

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2120			
		Entitlement			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	236.50	236.50
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	236.50	236.50
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2130			
		Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	2,009.15	2,009.15	2,142.11	132.96
314200/31600	Gross Proceeds/ Entitlement Levy	80,028.78	80,028.78	80,295.88	267.10
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	224,797.32	224,797.32
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	0.00	0.00	0.33	0.33
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	3,000.00	3,000.00	2,835.15	(164.85)
	<b>Total revenues</b>	85,037.93	85,037.93	310,070.79	225,032.86
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2150</b>			
		<b>Pred Animal Sheep</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	161.82	161.82
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	161.82	161.82
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2155</b>			
		<b>Pred Animal Cattle</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	28,837.13	28,837.13
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	28,837.13	28,837.13
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2160			
		Fair			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	47,717.36	47,717.36	45,671.84	(2,045.52)
314200/31600	Gross Proceeds/ Entitlement Levy	35,000.00	35,000.00	35,000.00	0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	0.00	0.00	1.39	1.39
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	500.00	500.00	6,590.00	6,090.00
370000	<b>Investment and royalty earnings</b>	400.00	400.00	70.93	(329.07)
	<b>Total revenues</b>	83,617.36	83,617.36	87,334.16	3,716.80
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2190</b>			
		<b>Med Facilities</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	343.98	343.98
314200/31600	Gross Proceeds/ Entitlement Levy	168,141.27	168,141.27	168,702.50	561.23
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	168,141.27	168,141.27	169,046.48	905.21
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2200</b>			
		<b>Mosquito Control</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes			66,895.05	66,895.05
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			75.20	75.20
	<b>Total revenues</b>	0.00	0.00	66,970.25	66,970.25
		<b>-49-</b>			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	252,144.00	252,144.00	240,558.32	(11,585.68)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	12,000.00	12,000.00	12,007.53	7.53
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	2,700.00	2,700.00	4,205.28	1,505.28
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court			35.00	35.00
351030	City court	240.00	240.00		(240.00)
360000	<b>Miscellaneous</b>	500.00	500.00	100.00	(400.00)
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	267,584.00	267,584.00	256,906.13	(10,677.87)
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2240</b>			
		<b>Cemetery district #2</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	14,600.57	14,600.57	16,134.41	1,533.84
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	5,000.00	5,000.00		(5,000.00)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	1,300.00	1,300.00	6,390.00	5,090.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	13.11	13.11
370000	<b>Investment and royalty earnings</b>	0.00	0.00	42.08	42.08
	<b>Total revenues</b>	20,900.57	20,900.57	22,579.60	1,679.03
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2250			
		County Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2270			
		Disaster			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2301			
		Enforce Underage Drinking Law			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2305			
		Deferred Pros/Imposition			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government	600.00	600.00	2,070.00	1,470.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	600.00	600.00	2,070.00	1,470.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2340</b>			
		<b>Rural Fire Control</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	19,958.69	19,958.69	9,960.34	(9,998.35)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	19,958.69	19,958.69	9,960.34	(9,998.35)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2341			
		Rural Fires			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2350</b>			
		<b>Local Government Review Study</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	25,114.40	25,114.40	22,812.07	(2,302.33)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	25,114.40	25,114.40	22,812.07	(2,302.33)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2371</b>			
		<b>Health Insurance</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	69,315.75	69,315.75	66,137.02	(3,178.73)
314200/31600	Gross Proceeds/ Entitlement Levy	240,894.71	240,894.71	241,698.78	804.07
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	32,241.38	32,241.38	32,242.65	1.27
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>			161.96	161.96
370000	<b>Investment and royalty earnings</b>	2,500.00	2,500.00	537.59	(1,962.41)
	<b>Total revenues</b>	344,951.84	344,951.84	340,778.00	(4,173.84)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2372</b>			
		<b>Permissive Medical Levy</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	120.43	120.43
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			4.46	4.46
	<b>Total revenues</b>	0.00	0.00	124.89	124.89
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2390			
		Drug Forfeiture			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court	2,000.00	2,000.00	1,060.00	(940.00)
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	2,000.00	2,000.00	1,060.00	(940.00)
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2392			
		CDBG Repay			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2393</b>			
		<b>Records Preservation</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government	8,000.00	8,000.00	7,568.00	(432.00)
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	8,000.00	8,000.00	7,568.00	(432.00)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2395			
		CDBG/DYCK Phase II			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2710</b>			
		<b>Library Gifts/ Legacies</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	75,000.00	75,000.00		(75,000.00)
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	75,000.00	75,000.00	0.00	(75,000.00)
		<b>-49-</b>			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2800</b>			
		<b>Alcohol Treatment</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>					<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	53,080.82	53,080.82	40,288.00	(12,792.82)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	53,080.82	53,080.82	40,288.00	(12,792.82)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2820			
		Gas Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	1,566.74	1,566.74	1,566.74	0.00
335000/336	State shared revenues	131,731.44	131,731.44	131,731.44	0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			4,821.75	4,821.75
	<b>Total revenues</b>	133,298.18	133,298.18	138,119.93	4,821.75
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2830</b>			
		<b>Junk Veh Disp</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>					<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	5,840.89	5,840.89		(5,840.89)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	5,840.89	5,840.89	0.00	(5,840.89)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2840			
		I Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	19,840.38	19,840.38	19,816.73	(23.65)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	9,547.25	9,547.25	9,285.72	(261.53)
335000/336	State shared revenues	1,785.71	1,785.71	1.07	(1,784.64)
337000	Local grants				0.00
338000	Local shared revenues	80,000.00	80,000.00	23,816.50	(56,183.50)
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	78,611.37	78,611.37	56,026.44	(22,584.93)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			2,059.73	2,059.73
	<b>Total revenues</b>	189,784.71	189,784.71	111,006.19	(78,778.52)
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2850			
		911 Emergency			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL		
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	100,000.00	100,000.00	100,836.43	836.43
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>	2,000.00	2,000.00	2,935.08	935.08
	<b>Total revenues</b>	102,000.00	102,000.00	103,771.51	1,771.51
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2859</b>			
		<b>County Land Info</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>					<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government	1,200.00	1,200.00	1,257.00	57.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	1,200.00	1,200.00	1,257.00	57.00
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2860			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2865			
		DNRC Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	2,832.85	2,832.85		(2,832.85)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	2,832.85	2,832.85	0.00	(2,832.85)
		<b>-49-</b>			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2881</b>			
		<b>State Aid/Libraries</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	4,000.00	4,000.00	6,227.76	2,227.76
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	4,000.00	4,000.00	6,227.76	2,227.76
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2882			
		Library Fed Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	2,000.00	2,000.00	1,554.97	(445.03)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	2,000.00	2,000.00	1,554.97	(445.03)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2883</b>			
		<b>Library Gates Foundation</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>					<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	10,000.00	10,000.00	2,500.00	(7,500.00)
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	10,000.00	10,000.00	2,500.00	(7,500.00)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2884			
		Summer Reading Program			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	5,000.00	5,000.00	5,000.00	0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	5,000.00	5,000.00	5,000.00	0.00
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2892			
		TSEP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	252,462.00	252,462.00	214,924.31	(37,537.69)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	252,462.00	252,462.00	214,924.31	(37,537.69)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2900			
		Federal Pilt			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues	14,903.00	14,903.00	13,737.00	(1,166.00)
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			11.96	11.96
	<b>Total revenues</b>	14,903.00	14,903.00	13,748.96	(1,154.04)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2950			
		DUI Task Force			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	8,500.00	8,500.00	2,000.00	(6,500.00)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	8,500.00	8,500.00	2,000.00	(6,500.00)
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2958			
		Disaster			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	68,000.00			0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	68,000.00	0.00	0.00	0.00
		-49-			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2969			
		Recreational Trails Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	75,000.00	75,000.00	9,842.19	(65,157.81)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	75,000.00	75,000.00	9,842.19	(65,157.81)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2973			
		MCH Block Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	24,197.70	24,197.70	15,016.40	(9,181.30)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	24,197.70	24,197.70	15,016.40	(9,181.30)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2974			
		Maternal Infant Early Childhood Home Visit			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	165,000.00	165,000.00	159,107.55	(5,892.45)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	165,000.00	165,000.00	159,107.55	(5,892.45)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2975</b>			
		<b>Emergency Preparedness</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	43,559.00	43,559.00	32,943.00	(10,616.00)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	43,559.00	43,559.00	32,943.00	(10,616.00)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2976			
		MCH Immunization			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	12,600.00	12,600.00	10,966.75	(1,633.25)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	12,600.00	12,600.00	10,966.75	(1,633.25)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#2979</b>			
		<b>Fetal Infant Child Mortality</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>					<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	0.00	0.00	0.00	0.00
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2981			
		IIIB ADM			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	21,648.00	21,648.00	21,648.00	0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services	2,317.00	2,317.00	681.50	(1,635.50)
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	0.00	0.00	1,285.90	1,285.90
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	23,965.00	23,965.00	23,615.40	(349.60)
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2983			
		CI Nut/Cong Meals			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	55,883.00	55,883.00	56,846.73	963.73
332000/333	Federal shared revenues	0.00	0.00	8,025.42	8,025.42
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services	30,537.00	30,537.00	35,342.56	4,805.56
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	86,420.00	86,420.00	100,214.71	13,794.71
		-49-			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2987			
		CII HM DEL			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	7,335.00	7,335.00	7,620.46	285.46
332000/333	Federal shared revenues	0.00	0.00	703.11	703.11
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services	12,172.00	12,172.00	13,373.60	1,201.60
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	19,507.00	19,507.00	21,697.17	2,190.17
		-49-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2995			
		Mission Life Line (AHA)			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	<b>Licenses and permits</b>				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety	70,185.40	70,185.40	70,185.40	0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	70,185.40	70,185.40	70,185.40	0.00
		<b>-49-</b>			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		TOTALS			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	430,741.61	430,741.61	509,867.41	79,125.80
314200/31600	Gross Proceeds/ Entitlement Levy	524,064.76	524,064.76	525,697.16	1,632.40
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	413,722.70	413,722.70	540,788.40	127,065.70
332000/333	Federal shared revenues	14,903.00	14,903.00	22,465.53	7,562.53
334000	State grants	360,367.53	292,367.53	243,519.84	(48,847.69)
335000/336	State shared revenues	341,680.24	341,680.24	317,108.84	(24,571.40)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	80,000.00	80,000.00	23,816.50	(56,183.50)
	Charges for services				
341000	General government	9,800.00	9,800.00	10,895.00	1,095.00
342000	Public safety	70,185.40	70,185.40	70,185.40	0.00
343000	Public works	79,911.37	79,911.37	62,416.44	(17,494.93)
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	45,026.00	45,026.00	49,397.66	4,371.66
346000	Culture and recreation	2,700.00	2,700.00	4,205.28	1,505.28
	Fines and forfeitures				
351010	Justice court	2,000.00	2,000.00	1,060.00	(940.00)
351020	District court	0.00	0.00	35.00	35.00
351030	City court	240.00	240.00	0.00	(240.00)
360000	Miscellaneous	91,000.00	91,000.00	15,650.97	(75,349.03)
370000	Investment and royalty earnings	7,900.00	7,900.00	13,393.93	5,493.93
	Total revenues	2,474,242.61	2,406,242.61	2,410,503.36	4,260.75
		-49A-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2120			
		Entitlement			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	236.50	236.50
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	0.00	0.00	(236.50)	(236.50)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(236.50)	(236.50)
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2130			
		Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services	220,180.00	220,180.00	56,038.76	164,141.24
200-800	Supplies/services/materials, etc	72,000.00	72,000.00	104,401.52	(32,401.52)
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	48,888.00	48,888.00	0.80	48,887.20
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	341,068.00	341,068.00	160,441.08	180,626.92
	<b>Excess of revenues over expenditures</b>	(256,030.07)	(256,030.07)	149,629.71	405,659.78
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(256,030.07)	(256,030.07)	149,629.71	405,659.78
	<b>Fund balances - July 1, 2014 as previously reported</b>			238,235.66	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			238,235.66	
	<b>Fund balances - June 30, 2015</b>			387,865.37	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2150			
		Pred Animal Sheep			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	573.26	573.26	264.00	309.26
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	573.26	573.26	264.00	309.26
	<b>Excess of revenues over expenditures</b>	(573.26)	(573.26)	(102.18)	471.08
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(573.26)	(573.26)	(102.18)	471.08
	<b>Fund balances - July 1, 2014 as previously reported</b>			309.26	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			309.26	
	<b>Fund balances - June 30, 2015</b>			207.08	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2155			
		Pred Animal Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	43,028.06	43,028.06	35,195.79	7,832.27
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	43,028.06	43,028.06	35,195.79	7,832.27
	<b>Excess of revenues over expenditures</b>	(43,028.06)	(43,028.06)	(6,358.66)	36,669.40
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(43,028.06)	(43,028.06)	(6,358.66)	36,669.40
	<b>Fund balances - July 1, 2014 as previously reported</b>			13,249.86	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			13,249.86	
	<b>Fund balances - June 30, 2015</b>			6,891.20	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2160			
		Fair			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	54,974.00	54,974.00	53,710.00	1,264.00
200-800	Supplies/services/materials, etc	46,576.00	46,576.00	45,821.21	754.79
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	101,550.00	101,550.00	99,531.21	2,018.79
	<b>Excess of revenues over expenditures</b>	(17,932.64)	(17,932.64)	(12,197.05)	5,735.59
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	7,956.00	7,956.00	7,956.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	7,956.00	7,956.00	7,956.00	0.00
	<b>Net change in fund balance</b>	(9,976.64)	(9,976.64)	(4,241.05)	5,735.59
	<b>Fund balances - July 1, 2014 as previously reported</b>			34,397.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			34,397.00	
	<b>Fund balances - June 30, 2015</b>			30,155.95	
		-50-			



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2190			
		Med Facilities			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	168,141.27	168,141.27	169,046.48	905.21
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	168,141.27	168,141.27	(169,046.48)	(337,187.75)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	168,141.27	168,141.27	(169,046.48)	(337,187.75)
	<b>Net change in fund balance</b>	336,282.54	336,282.54	0.00	(336,282.54)
	<b>Fund balances - July 1, 2014 as previously reported</b>				
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2200			
		Mosquito Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	88,710.00	88,710.00	74,261.80	14,448.20
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	88,710.00	88,710.00	74,261.80	14,448.20
	<b>Excess of revenues over expenditures</b>	(88,710.00)	(88,710.00)	(7,291.55)	81,418.45
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(88,710.00)	(88,710.00)	(7,291.55)	81,418.45
	<b>Fund balances - July 1, 2014 as previously reported</b>			67,823.34	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			67,823.34	
	<b>Fund balances - June 30, 2015</b>			60,531.79	
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**COUNTY OF Big Horn  
F REVENUES, EXPENDITURES, AND CHA  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services	206,764.00	206,764.00	184,770.06	21,993.94
200-800	Supplies/services/materials, etc	98,857.00	98,857.00	95,652.33	3,204.67
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	305,621.00	305,621.00	280,422.39	25,198.61
	<b>Excess of revenues over expenditures</b>	(38,037.00)	(38,037.00)	(23,516.26)	14,520.74
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	31,824.00	31,824.00	21,879.00	(9,945.00)
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	31,824.00	31,824.00	21,879.00	(9,945.00)
	<b>Net change in fund balance</b>	(6,213.00)	(6,213.00)	(1,637.26)	4,575.74
	<b>Fund balances - July 1, 2014 as previously reported</b>			37,310.84	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			37,310.84	
	<b>Fund balances - June 30, 2015</b>			35,673.58	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2240			
		Cemetery district #2			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services	23,171.00		22,949.28	(22,949.28)
200-800	Supplies/services/materials, etc	11,030.00		10,347.06	(10,347.06)
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	34,201.00	0.00	33,296.34	(33,296.34)
	<b>Excess of revenues over expenditures</b>	(13,300.43)	20,900.57	(10,716.74)	(31,617.31)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	7,956.00	7,956.00	7,956.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	7,956.00	7,956.00	7,956.00	0.00
	<b>Net change in fund balance</b>	(5,344.43)	28,856.57	(2,760.74)	(31,617.31)
	<b>Fund balances - July 1, 2014 as previously reported</b>			15,221.92	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			15,221.92	
	<b>Fund balances - June 30, 2015</b>			12,461.18	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2250			
		County Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	53,441.89	53,441.89		53,441.89
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	53,441.89	53,441.89	0.00	53,441.89
	<b>Excess of revenues over expenditures</b>	(53,441.89)	(53,441.89)	0.00	53,441.89
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(53,441.89)	(53,441.89)	0.00	53,441.89
	<b>Fund balances - July 1, 2014 as previously reported</b>			53,441.89	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			53,441.89	
	<b>Fund balances - June 30, 2015</b>			53,441.89	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2270			
		Disaster			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			2.01	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			2.01	
	<b>Fund balances - June 30, 2015</b>			2.01	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2301			
		Enforce Underage Drinking Law			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	376.28	376.28		376.28
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	376.28	376.28	0.00	376.28
	<b>Excess of revenues over expenditures</b>	(376.28)	(376.28)	0.00	376.28
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(376.28)	(376.28)	0.00	376.28
	<b>Fund balances - July 1, 2014 as previously reported</b>			376.28	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			376.28	
	<b>Fund balances - June 30, 2015</b>			376.28	
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**COUNTY OF Big Horn  
F REVENUES, EXPENDITURES, AND CHA  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2305			
		Deferred Pros/Imposition			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	8,029.93	8,029.93		8,029.93
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	8,029.93	8,029.93	0.00	8,029.93
	<b>Excess of revenues over expenditures</b>	(7,429.93)	(7,429.93)	2,070.00	9,499.93
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(7,429.93)	(7,429.93)	2,070.00	9,499.93
	<b>Fund balances - July 1, 2014 as previously reported</b>			7,429.93	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			7,429.93	
	<b>Fund balances - June 30, 2015</b>			9,499.93	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2340			
		Rural Fire Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	14,000.00	14,000.00	7,134.03	6,865.97
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	14,000.00	14,000.00	7,134.03	6,865.97
	<b>Excess of revenues over expenditures</b>	5,958.69	5,958.69	2,826.31	(3,132.38)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	5,958.69	5,958.69	2,826.31	(3,132.38)
	<b>Fund balances - July 1, 2014 as previously reported</b>			841.31	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			841.31	
	<b>Fund balances - June 30, 2015</b>			3,667.62	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2341			
		Rural Fires			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	14,903.00	14,903.00		14,903.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	14,903.00	14,903.00	0.00	14,903.00
	<b>Excess of revenues over expenditures</b>	(14,903.00)	(14,903.00)	0.00	14,903.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	14,903.00	14,903.00	14,903.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	14,903.00	14,903.00	14,903.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	14,903.00	14,903.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			14,903.00	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2350			
		Local Government Review Study			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services			224.16	(224.16)
200-800	Supplies/services/materials, etc	25,114.00	25,114.00	1,471.81	23,642.19
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	25,114.00	25,114.00	1,695.97	23,418.03
	<b>Excess of revenues over expenditures</b>	0.40	0.40	21,116.10	21,115.70
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.40	0.40	21,116.10	21,115.70
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			21,116.10	
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**COUNTY OF Big Horn**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2371			
		Health Insurance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>	10,000.00	10,000.00	13,641.38	(3,641.38)
	<b>Total expenditures</b>	10,000.00	10,000.00	13,641.38	(3,641.38)
	<b>Excess of revenues over expenditures</b>	334,951.84	334,951.84	327,136.62	(7,815.22)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	384,784.90	384,784.90	387,701.12	2,916.22
520000	Transfers out (enter as a negative)	835,901.00	835,901.00	(801,748.91)	(1,637,649.91)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	1,220,685.90	1,220,685.90	(414,047.79)	(1,634,733.69)
	<b>Net change in fund balance</b>	1,555,637.74	1,555,637.74	(86,911.17)	(1,642,548.91)
	<b>Fund balances - July 1, 2014 as previously reported</b>			287,638.19	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			287,638.19	
	<b>Fund balances - June 30, 2015</b>			200,727.02	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2372			
		Permissive Medical Levy			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	124.89	124.89
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)			(289.07)	(289.07)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	(289.07)	(289.07)
	<b>Net change in fund balance</b>	0.00	0.00	(164.18)	(164.18)
	<b>Fund balances - July 1, 2014 as previously reported</b>			164.18	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			164.18	
	<b>Fund balances - June 30, 2015</b>			0.00	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2390			
		Drug Forfeiture			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	3,557.02	3,557.02		3,557.02
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	3,557.02	3,557.02	0.00	3,557.02
	<b>Excess of revenues over expenditures</b>	(1,557.02)	(1,557.02)	1,060.00	2,617.02
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1,557.02)	(1,557.02)	1,060.00	2,617.02
	<b>Fund balances - July 1, 2014 as previously reported</b>			1,557.02	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			1,557.02	
	<b>Fund balances - June 30, 2015</b>			2,617.02	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2392			
		CDBG Repay			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	83,614.78	83,614.78		83,614.78
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	83,614.78	83,614.78	0.00	83,614.78
	<b>Excess of revenues over expenditures</b>	(83,614.78)	(83,614.78)	0.00	83,614.78
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(83,614.78)	(83,614.78)	0.00	83,614.78
	<b>Fund balances - July 1, 2014 as previously reported</b>			83,614.78	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			83,614.78	
	<b>Fund balances - June 30, 2015</b>			83,614.78	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2393			
		Records Preservation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	31,765.99	31,765.99	14,020.34	17,745.65
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	31,765.99	31,765.99	14,020.34	17,745.65
	<b>Excess of revenues over expenditures</b>	(23,765.99)	(23,765.99)	(6,452.34)	17,313.65
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(23,765.99)	(23,765.99)	(6,452.34)	17,313.65
	<b>Fund balances - July 1, 2014 as previously reported</b>			23,765.99	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			23,765.99	
	<b>Fund balances - June 30, 2015</b>			17,313.65	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2395			
		CDBG/DYCK Phase II			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.12	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.12	
	<b>Fund balances - June 30, 2015</b>			0.12	
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**COUNTY OF Big Horn**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2710			
		Library Gifts/ Legacies			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	76,586.83	76,586.83		76,586.83
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	76,586.83	76,586.83	0.00	76,586.83
	<b>Excess of revenues over expenditures</b>	(1,586.83)	(1,586.83)	0.00	1,586.83
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1,586.83)	(1,586.83)	0.00	1,586.83
	<b>Fund balances - July 1, 2014 as previously reported</b>			1,586.83	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			1,586.83	
	<b>Fund balances - June 30, 2015</b>			1,586.83	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2800			
		Alcohol Treatment			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	50,089.00	50,089.00	40,288.00	9,801.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	50,089.00	50,089.00	40,288.00	9,801.00
	<b>Excess of revenues over expenditures</b>	2,991.82	2,991.82	0.00	(2,991.82)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	2,991.82	2,991.82	0.00	(2,991.82)
	<b>Fund balances - July 1, 2014 as previously reported</b>			10,386.18	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			10,386.18	
	<b>Fund balances - June 30, 2015</b>			10,386.18	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2820			
		Gas Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	40,000.00	40,000.00	31,746.21	8,253.79
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	754,272.94	754,272.94	238,606.87	515,666.07
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	794,272.94	794,272.94	270,353.08	523,919.86
	<b>Excess of revenues over expenditures</b>	(660,974.76)	(660,974.76)	(132,233.15)	528,741.61
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(660,974.76)	(660,974.76)	(132,233.15)	528,741.61
	<b>Fund balances - July 1, 2014 as previously reported</b>			647,901.99	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			647,901.99	
	<b>Fund balances - June 30, 2015</b>			515,668.84	
		-50-			

**COUNTY OF Big Horn**  
**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2830			
		Junk Veh Disp			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	16,996.00	16,996.00	473.60	16,522.40
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	16,996.00	16,996.00	473.60	16,522.40
	<b>Excess of revenues over expenditures</b>	(11,155.11)	(11,155.11)	(473.60)	10,681.51
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(11,155.11)	(11,155.11)	(473.60)	10,681.51
	<b>Fund balances - July 1, 2014 as previously reported</b>			19,893.98	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			19,893.98	
	<b>Fund balances - June 30, 2015</b>			19,420.38	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2840			
		I Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	416,569.98	416,569.98	94,545.70	322,024.28
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	416,569.98	416,569.98	94,545.70	322,024.28
	<b>Excess of revenues over expenditures</b>	(226,785.27)	(226,785.27)	16,460.49	243,245.76
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(226,785.27)	(226,785.27)	16,460.49	243,245.76
	<b>Fund balances - July 1, 2014 as previously reported</b>			254,320.04	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			254,320.04	
	<b>Fund balances - June 30, 2015</b>			270,780.53	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2850			
		911 Emergency			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	107,500.00	107,500.00	58,016.40	49,483.60
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	337,356.96	337,356.96	18,058.50	319,298.46
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	444,856.96	444,856.96	76,074.90	368,782.06
	<b>Excess of revenues over expenditures</b>	(342,856.96)	(342,856.96)	27,696.61	370,553.57
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(342,856.96)	(342,856.96)	27,696.61	370,553.57
	<b>Fund balances - July 1, 2014 as previously reported</b>			342,856.96	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			342,856.96	
	<b>Fund balances - June 30, 2015</b>			370,553.57	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2859			
		County Land Info			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	13,205.50	13,205.50		13,205.50
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	13,205.50	13,205.50	0.00	13,205.50
	<b>Excess of revenues over expenditures</b>	(12,005.50)	(12,005.50)	1,257.00	13,262.50
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(12,005.50)	(12,005.50)	1,257.00	13,262.50
	<b>Fund balances - July 1, 2014 as previously reported</b>			12,004.50	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			12,004.50	
	<b>Fund balances - June 30, 2015</b>			13,261.50	
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**COUNTY OF Big Horn**  
**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2860			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			(33.33)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			(33.33)	
	<b>Fund balances - June 30, 2015</b>			(33.33)	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2865			
		DNRC Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	2,832.85	2,832.85	0.00	(2,832.85)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	2,832.85	2,832.85	0.00	(2,832.85)
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	
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**COUNTY OF Big Horn**  
**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2881			
		State Aid/Libraries			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	6,362.60	6,362.60	4,360.00	2,002.60
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	6,362.60	6,362.60	4,360.00	2,002.60
	<b>Excess of revenues over expenditures</b>	(2,362.60)	(2,362.60)	1,867.76	4,230.36
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				
384000	Special items - revenue				
385000	Extraordinary items - revenue				
524000	Special items - expenditure (enter as negative)				
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(2,362.60)	(2,362.60)	1,867.76	4,230.36
	<b>Fund balances - July 1, 2014 as previously reported</b>			2,362.60	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			2,362.60	
	<b>Fund balances - June 30, 2015</b>			4,230.36	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2882			
		Library Fed Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	9,862.16	9,862.16	3,242.47	6,619.69
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	9,862.16	9,862.16	3,242.47	6,619.69
	<b>Excess of revenues over expenditures</b>	(7,862.16)	(7,862.16)	(1,687.50)	6,174.66
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(7,862.16)	(7,862.16)	(1,687.50)	6,174.66
	<b>Fund balances - July 1, 2014 as previously reported</b>			7,862.16	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			7,862.16	
	<b>Fund balances - June 30, 2015</b>			6,174.66	
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**COUNTY OF Big Horn**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2883			
		Library Gates Foundation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,028.11	10,028.11	2,500.00	7,528.11
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	10,028.11	10,028.11	2,500.00	7,528.11
	<b>Excess of revenues over expenditures</b>	(28.11)	(28.11)	0.00	28.11
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(28.11)	(28.11)	0.00	28.11
	<b>Fund balances - July 1, 2014 as previously reported</b>			28.11	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			28.11	
	<b>Fund balances - June 30, 2015</b>			28.11	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2884			
		Summer Reading Program			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	5,000.00	5,000.00	1,537.50	3,462.50
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	5,000.00	5,000.00	1,537.50	3,462.50
	<b>Excess of revenues over expenditures</b>	0.00	0.00	3,462.50	3,462.50
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	3,462.50	3,462.50
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			3,462.50	
		-50-			

**COUNTY OF Big Horn  
F REVENUES, EXPENDITURES, AND CHA  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2892			
		TSEP			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	15,000.00	15,000.00		15,000.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	60,000.00	60,000.00	(75.00)	60,075.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	150,000.00	150,000.00	215,921.01	(65,921.01)
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	225,000.00	225,000.00	215,846.01	9,153.99
	<b>Excess of revenues over expenditures</b>	27,462.00	27,462.00	(921.70)	(28,383.70)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	27,462.00	27,462.00	(921.70)	(28,383.70)
	<b>Fund balances - July 1, 2014 as previously reported</b>			9,221.50	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			9,221.50	
	<b>Fund balances - June 30, 2015</b>			8,299.80	
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**COUNTY OF Big Horn  
F REVENUES, EXPENDITURES, AND CHA  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2900			
		Federal Pilt			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	14,903.00	14,903.00	13,748.96	(1,154.04)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	16,060.65	16,060.65	(14,906.55)	(30,967.20)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	16,060.65	16,060.65	(14,906.55)	(30,967.20)
	<b>Net change in fund balance</b>	30,963.65	30,963.65	(1,157.59)	(32,121.24)
	<b>Fund balances - July 1, 2014 as previously reported</b>			1,157.59	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			1,157.59	
	<b>Fund balances - June 30, 2015</b>			0.00	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2950			
		DUI Task Force			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	ACTUAL	POSITIVE
NUMBER				AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services	10,694.00	10,694.00		10,694.00
200-800	Supplies/services/materials, etc	50.70	50.70		50.70
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	10,744.70	10,744.70	0.00	10,744.70
	<b>Excess of revenues over expenditures</b>	(2,244.70)	(2,244.70)	2,000.00	4,244.70
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(2,244.70)	(2,244.70)	2,000.00	4,244.70
	<b>Fund balances - July 1, 2014 as previously reported</b>			2,244.70	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			2,244.70	
	<b>Fund balances - June 30, 2015</b>			4,244.70	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2958			
		Disaster			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	68,000.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	68,000.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2969			
		Recreational Trails Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	75,000.00	75,000.00		75,000.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>			9,842.19	(9,842.19)
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	75,000.00	75,000.00	9,842.19	65,157.81
	<b>Excess of revenues over expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			(3.00)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			(3.00)	
	<b>Fund balances - June 30, 2015</b>			(3.00)	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2973			
		MCH Block Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	20,980.00	20,980.00	18,100.48	2,879.52
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	20,980.00	20,980.00	18,100.48	2,879.52
	<b>Excess of revenues over expenditures</b>	3,217.70	3,217.70	(3,084.08)	(6,301.78)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	3,217.70	3,217.70	(3,084.08)	(6,301.78)
	<b>Fund balances - July 1, 2014 as previously reported</b>			(6,110.10)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			(6,110.10)	
	<b>Fund balances - June 30, 2015</b>			(9,194.18)	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2974			
		Maternal Infant Early Childhood Home Visit			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	206,967.65	206,967.65	191,707.16	15,260.49
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	206,967.65	206,967.65	191,707.16	15,260.49
	<b>Excess of revenues over expenditures</b>	(41,967.65)	(41,967.65)	(32,599.61)	9,368.04
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(41,967.65)	(41,967.65)	(32,599.61)	9,368.04
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			(32,599.61)	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2975			
		Emergency Preparedness			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	43,559.00	43,559.00	32,665.18	10,893.82
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	43,559.00	43,559.00	32,665.18	10,893.82
	<b>Excess of revenues over expenditures</b>	0.00	0.00	277.82	277.82
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	277.82	277.82
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			277.82	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2976			
		MCH Immunization			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	38,444.90	38,444.90	6,359.47	32,085.43
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	38,444.90	38,444.90	6,359.47	32,085.43
	<b>Excess of revenues over expenditures</b>	(25,844.90)	(25,844.90)	4,607.28	30,452.18
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(25,844.90)	(25,844.90)	4,607.28	30,452.18
	<b>Fund balances - July 1, 2014 as previously reported</b>			27,395.40	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			27,395.40	
	<b>Fund balances - June 30, 2015</b>			32,002.68	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2979			
		Fetal Infant Child Mortality			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	1,388.98			0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	1,388.98	0.00	0.00	0.00
	<b>Excess of revenues over expenditures</b>	(1,388.98)	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(1,388.98)	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			1,388.98	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			1,388.98	
	<b>Fund balances - June 30, 2015</b>			1,388.98	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2981			
		IIIB ADM			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	20,176.00	20,176.00	16,807.87	3,368.13
200-800	Supplies/services/materials, etc	12,959.81	12,959.81	8,487.87	4,471.94
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	33,135.81	33,135.81	25,295.74	7,840.07
	<b>Excess of revenues over expenditures</b>	(9,170.81)	(9,170.81)	(1,680.34)	7,490.47
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	2,637.00	2,637.00	2,637.00	0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	2,637.00	2,637.00	2,637.00	0.00
	<b>Net change in fund balance</b>	(6,533.81)	(6,533.81)	956.66	7,490.47
	<b>Fund balances - July 1, 2014 as previously reported</b>			6,533.81	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			6,533.81	
	<b>Fund balances - June 30, 2015</b>			7,490.47	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2983			
		CI Nut/Cong Meals			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	75,066.00	75,066.00	74,502.93	563.07
200-800	Supplies/services/materials, etc	35,834.51	35,834.51	37,345.49	(1,510.98)
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	110,900.51	110,900.51	111,848.42	(947.91)
	<b>Excess of revenues over expenditures</b>	(24,480.51)	(24,480.51)	(11,633.71)	12,846.80
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In			8,043.00	8,043.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	8,043.00	8,043.00
	<b>Net change in fund balance</b>	(24,480.51)	(24,480.51)	(3,590.71)	20,889.80
	<b>Fund balances - July 1, 2014 as previously reported</b>			16,437.51	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			16,437.51	
	<b>Fund balances - June 30, 2015</b>			12,846.80	
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**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2987			
		CII HM DEL			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services	21,388.00	21,388.00	21,615.15	(227.15)
200-800	Supplies/services/materials, etc	1,359.99	1,359.99	792.01	567.98
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	22,747.99	22,747.99	22,407.16	340.83
	<b>Excess of revenues over expenditures</b>	(3,240.99)	(3,240.99)	(709.99)	2,531.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In			1,189.00	1,189.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	1,189.00	1,189.00
	<b>Net change in fund balance</b>	(3,240.99)	(3,240.99)	479.01	3,720.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			2,051.53	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			2,051.53	
	<b>Fund balances - June 30, 2015</b>			2,530.54	
		-50-			

**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#2995			
		Mission Life Line (AHA)			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>	70,185.00	70,185.00	70,182.25	2.75
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	70,185.00	70,185.00	70,182.25	2.75
	<b>Excess of revenues over expenditures</b>	0.40	0.40	3.15	2.75
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.40	0.40	3.15	2.75
	<b>Fund balances - July 1, 2014 as previously reported</b>				
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			3.15	
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**COUNTY OF Big Horn**  
**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

FISCAL YEAR ENDED JUNE 30, 2015					
		TOTALS			
					VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services	0.00	0.00	224.16	(224.16)
200-800	Supplies/services/materials, etc	146,557.31	146,557.31	15,492.15	131,065.16
420000	<b>Public Safety</b>				
100	Personal services	25,973.28	25,973.28	0.00	25,973.28
200-800	Supplies/services/materials, etc	125,107.72	125,107.72	65,150.43	59,957.29
430000	<b>Public Works</b>				
100	Personal services	243,351.00	220,180.00	78,988.04	141,191.96
200-800	Supplies/services/materials, etc	691,595.98	680,565.98	241,439.09	439,126.89
440000	<b>Public Health</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	493,740.85	492,351.87	398,841.88	93,509.99
450000	<b>Social and Economic Services</b>				
100	Personal services	116,630.00	116,630.00	112,925.95	3,704.05
200-800	Supplies/services/materials, etc	50,154.31	50,154.31	46,625.37	3,528.94
460000	<b>Culture and Recreation</b>				
100	Personal services	261,738.00	261,738.00	238,480.06	23,257.94
200-800	Supplies/services/materials, etc	253,272.70	253,272.70	153,113.51	100,159.19
470000	<b>Housing and Community Development</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	83,614.78	83,614.78	0.00	83,614.78
480000	<b>Conservation of Natural Resources</b>				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	<b>Capital expenditures</b>	1,360,702.90	1,360,702.90	552,611.62	808,091.28
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	10,000.00	10,000.00	13,641.38	(3,641.38)
	<b>Total expenditures</b>	<b>3,862,438.83</b>	<b>3,826,848.85</b>	<b>1,917,533.64</b>	<b>1,909,315.21</b>
	<b>Excess of revenues over expenditures</b>	<b>(1,388,196.22)</b>	<b>(1,420,606.24)</b>	<b>492,969.72</b>	<b>1,913,575.96</b>
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	450,060.90	450,060.90	452,264.12	2,203.22
520000	Transfers out (enter as a negative)	1,020,102.92	1,020,102.92	(986,227.51)	(2,006,330.43)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	<b>1,470,163.82</b>	<b>1,470,163.82</b>	<b>(533,963.39)</b>	<b>(2,004,127.21)</b>
	<b>Net change in fund balance</b>	<b>81,967.60</b>	<b>49,557.58</b>	<b>(40,993.67)</b>	<b>(90,551.25)</b>
	<b>Fund balances - July 1, 2014 as previously reported</b>			<b>2,224,867.52</b>	
	<b>Prior period adjustments</b>			<b>0.00</b>	
	<b>Fund balances - July 1, 2014 as restated</b>			<b>2,224,867.52</b>	
	<b>Fund balances - June 30, 2015</b>			<b>2,183,873.85</b>	

**COUNTY Of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**

JUNE 30, 2015

		FUND#3010 Refunding Bonds	FUND# NAME	FUND# NAME
ACCOUNT NUMBER	DESCRIPTION			
	<b>ASSETS</b>			
101000	Cash and cash equivalents			
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			
113000	Real estate	39.73		
114000	Net proceeds	33.23		
115000	Personal			
116000	Protested			
118000	Special assessments			
120000	Accounts/other receivables (net of allowance for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	<b>Total Assets</b>	72.96	0.00	0.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00
	<b>LIABILITIES</b>			
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other governments			
214000	Deposits payable			
216000	Revenues collected in advance			
233000	Advances from other funds			
	<b>Total Liabilities</b>	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>			
220000	Deferred Inflows of Resources			
223000	Deferred Inflows of Tax Revenues	72.96		
	<b>Total Deferred Inflows of Resources</b>	72.96	0.00	0.00
	<b>FUND BALANCE</b>			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	72.96	0.00	0.00
		<b>-51-</b>		

**COUNTY Of Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**

**JUNE 30, 2015**

		FUND#	FUND#	FUND#	FUND#
		NAME	NAME	NAME	NAME
ACCOUNT NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents				
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>Total Assets</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	0.00	0.00
	<b>-52-</b>				

**COUNTY Of Big Horn  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS**

**JUNE 30, 2015**

		FUND#	FUND#	FUND#	NONMAJOR
		NAME	NAME	NAME	DEBT
ACCOUNT					SERVICE
NUMBER	DESCRIPTION				FUNDS
	<b>ASSETS</b>				
101000	Cash and cash equivalents				0.00
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				0.00
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value				0.00
	Taxes receivable:				
111000	Mobiles				0.00
113000	Real estate				39.73
114000	Net proceeds				33.23
115000	Personal				0.00
116000	Protested				0.00
118000	Special assessments				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				0.00
131000	Due from other funds				0.00
132000	Due from other governments				0.00
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	<b>Total Assets</b>	0.00	0.00	0.00	72.96
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
211000	Due to other funds				0.00
212000	Due to other governments				0.00
214000	Deposits payable				0.00
216000	Revenues collected in advance				0.00
233000	Advances from other funds				0.00
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				72.96
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	72.96
	<b>FUND BALANCE</b>				
250100	Non-spendable				0.00
250200	Restricted				0.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned <i>(Negative balance only)</i>	0.00	0.00	0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	0.00	72.96



**COUNTY OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#3010			
		Refunding Bonds			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	443.20	443.20
314200/316000	Gross Procceds/ Entitilment	216,643.58	216,643.58	217,366.68	723.10
	<b>Licenses and permits</b>				
					0.00
					0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	<b>Charges for services</b>				
340000	Miscellaneous				0.00
	<b>Fines and forfeitures</b>				
					0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>			572.14	572.14
	<b>Total revenues</b>	216,643.58	216,643.58	218,382.02	1,738.44
	<b>EXPENDITURES</b>				
490000	<b>Debt Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	216,643.58	216,643.58	218,382.02	1,738.44
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)	216,643.56	216,643.56	(218,362.02)	1,718.46
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	216,643.56	216,643.56	(218,362.02)	1,718.46
	<b>Net change in fund balance</b>	433,287.14	433,287.14	20.00	3,456.90
	<b>Fund balances - July 1, 2014 as previously reported</b>			(20.00)	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			(20.00)	
	<b>Fund balances - June 30, 2015</b>			0.00	

**COUNTY OF Big Horn  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR DEBT SERVICE FUNDS  
FISCAL YEAR ENDED JUNE 30, 2015**

		TOTALS			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	443.20	443.20
314200/316000	Gross Procceds/ Entitilment	216,643.58	216,643.58	217,366.68	723.10
	<b>Licenses and permits</b>				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
340000	Miscellaneous	0.00	0.00	0.00	0.00
	<b>Fines and forfeitures</b>				
		0.00	0.00	0.00	0.00
360000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	572.14	572.14
	<b>Total revenues</b>	216,643.58	216,643.58	218,382.02	1,738.44
	<b>EXPENDITURES</b>				
490000	<b>Debt Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	0.00	0.00	0.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	216,643.58	216,643.58	218,382.02	1,738.44
	<b>OTHER FINANCING SOURCES (USES)</b>				
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	216,643.56	216,643.56	(218,362.02)	1,718.46
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega	0.00	0.00	0.00	0.00
	<b>Total other financing sources (uses)</b>	216,643.56	216,643.56	(218,362.02)	1,718.46
	<b>Net change in fund balance</b>	433,287.14	433,287.14	20.00	3,456.90
	<b>Fund balances - July 1, 2014 as previously reported</b>			(20.00)	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2014 as restated</b>			(20.00)	
	<b>Fund balances - June 30, 2015</b>			0.00	

**COUNTY/CITY/TOWN OF Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2015**

		FUND#4010	FUND#4011	FUND#4012	FUND#4013
		Cap Proj/ General	Cap Proj/ Road	Cap Proj/ Junk Veh	Cap Proj/ Public Safety
ACCOUNT NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	435,524.88	178,621.05	122,908.52	97,487.00
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>TOTAL ASSETS</b>	435,524.88	178,621.05	122,908.52	97,487.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	435,524.88	178,621.05	122,908.52	97,487.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	<b>Total Fund Balances</b>	435,524.88	178,621.05	122,908.52	97,487.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	435,524.88	178,621.05	122,908.52	97,487.00
			<b>-55-</b>		

**COUNTY/CITY/TOWN OF Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2015**

		FUND#4014	FUND#4015	FUND#4016	FUND#4300
		Cap Proj/ Library	Cap Proj/ Bridge	Cap Proj/ Fair	FAA Grant
ACCOUNT					
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	24,977.66	7,092.59	11,116.86	(17,201.17)
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				47,185.17
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>TOTAL ASSETS</b>	24,977.66	7,092.59	11,116.86	29,984.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				29,983.32
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	29,983.32
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	24,977.66	7,092.59	11,116.86	0.68
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)				
	<b>Total Fund Balances</b>	24,977.66	7,092.59	11,116.86	0.68
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	24,977.66	7,092.59	11,116.86	29,984.00
			-55-		

**COUNTY/CITY/TOWN OF Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2015**

		FUND#4310	FUND#4313	FUND#4318	FUND#4320
		Cap equip Coal	CBG-Street	CBG-Rural Fire	CBG- Plenty
ACCOUNT		Board: Road	Outreach Shelter	Equipment	Coup HS
NUMBER	DESCRIPTION				
	<b>ASSETS</b>				
101000	Cash and cash equivalents	(20,642.00)			
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments	20,642.00			
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	<b>TOTAL ASSETS</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	<b>TOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>FUND BALANCE</b>				
250100	Non-spendable				
250200	Restricted	0.00	0.00	0.00	0.00
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)	0.00		0.00	0.00
	<b>Total Fund Balances</b>	0.00	0.00	0.00	0.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	0.00	0.00	0.00	0.00
				-56-	-56-

**COUNTY/CITY/TOWN OF Big Horn**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2015**

		<b>FUND#4500</b>	<b>NONMAJOR</b>
		<b>Cap Proj/</b>	<b>CAPITAL</b>
<b>ACCOUNT</b>		<b>Insurance</b>	<b>PROJECTS</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>		<b>FUNDS</b>
	<b>ASSETS</b>		
101000	Cash and cash equivalents	193,369.88	1,033,255.27
103000	Petty cash		0.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted		0.00
102300	Investments - restricted		0.00
106000	Valuation of investments to fair value		0.00
	Taxes receivable:		
111000	Mobiles		0.00
113000	Real estate		0.00
114000	Net proceeds		0.00
115000	Personal		0.00
116000	Protested		0.00
118000	Special assessments		0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)		0.00
131000	Due from other funds		0.00
132000	Due from other governments		67,827.17
133000	Advances to other funds		0.00
140000	Prepaid expense		0.00
150000	Inventories		0.00
170000	Other debits		0.00
	<b>TOTAL ASSETS</b>	<b>193,369.88</b>	<b>1,101,082.44</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
190000	Deferred Outflows of Resources		0.00
19xxxx	Deferred Outflows of Resources		0.00
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>		
201000	Warrants payable		0.00
202100	Accounts payable	21,313.75	51,297.07
203100	Judgments payable		0.00
204000	Contracts/loans/notes payable		0.00
205200	Matured interest payable		0.00
206100	Other accrued payables		0.00
211000	Due to other funds		0.00
212000	Due to other funds/governments		0.00
214000	Deposits payable		0.00
216000	Revenues collected in advance		0.00
233000	Advances from other funds		0.00
	<b>TOTAL LIABILITIES</b>	<b>21,313.75</b>	<b>51,297.07</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>		
220000	Deferred Inflows of Resources		0.00
223000	Deferred Inflows of Tax Revenues		0.00
	<b>Total Deferred Inflows of Resources</b>	<b>0.00</b>	<b>0.00</b>
	<b>FUND BALANCE</b>		
250100	Non-spendable		0.00
250200	Restricted	172,056.13	1,049,785.37
260100	Committed		0.00
260200	Assigned		0.00
271000	Unassigned (Negative balance only)		0.00
	<b>Total Fund Balances</b>	<b>172,056.13</b>	<b>1,049,785.37</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>193,369.88</b>	<b>1,101,082.44</b>

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4010			
		Cap Proj/ General			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>	3,000.00	3,000.00	3,617.45	617.45
	<b>Total revenues</b>	3,000.00	3,000.00	3,617.45	617.45
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	434,907.43	434,907.43		434,907.43
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	434,907.43	434,907.43	0.00	434,907.43
	<b>Excess of revenues over (under) expenditures</b>	(431,907.43)	(431,907.43)	3,617.45	435,524.88
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(431,907.43)	(431,907.43)	3,617.45	435,524.88
	<b>Fund balances - July 1, 2014 as previously reported</b>			431,907.43	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			431,907.43	
	<b>Fund balances - June 30, 2015</b>			435,524.88	
			<b>-57-</b>		

**COUNTY/CITY/TOWN OF Big Horn**

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

## NONMAJOR CAPITAL PROJECTS FUNDS

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4011			
		Cap Proj/ Road			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>	1,500.00	1,500.00	1,483.62	(16.38)
	<b>Total revenues</b>	1,500.00	1,500.00	1,483.62	(16.38)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	178,637.43	178,637.43		178,637.43
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	178,637.43	178,637.43	0.00	178,637.43
	<b>Excess of revenues over (under) expenditures</b>	(177,137.43)	(177,137.43)	1,483.62	178,621.05
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(177,137.43)	(177,137.43)	1,483.62	178,621.05
	<b>Fund balances - July 1, 2014 as previously reported</b>			177,137.43	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			177,137.43	
	<b>Fund balances - June 30, 2015</b>			178,621.05	
			-57-		



**FISCAL YEAR ENDED JUNE 30, 2015**

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**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4013			
		Cap Proj/ Public Safety			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>	1,000.00	1,000.00	809.73	(190.27)
	<b>Total revenues</b>	1,000.00	1,000.00	809.73	(190.27)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>	97,667.27	97,667.27		97,667.27
	<b>Total expenditures</b>	97,667.27	97,667.27	0.00	97,667.27
	<b>Excess of revenues over (under) expenditures</b>	(96,667.27)	(96,667.27)	809.73	97,477.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(96,667.27)	(96,667.27)	809.73	97,477.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			96,677.27	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			96,677.27	
	<b>Fund balances - June 30, 2015</b>			97,487.00	
			<b>-57-</b>		

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4014			
		Cap Proj/ Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	207.49	207.49
	<b>Total revenues</b>	0.00	0.00	207.49	207.49
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>	24,770.17	24,770.17		24,770.17
	<b>Total expenditures</b>	24,770.17	24,770.17	0.00	24,770.17
	<b>Excess of revenues over (under) expenditures</b>	(24,770.17)	(24,770.17)	207.49	24,977.66
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(24,770.17)	(24,770.17)	207.49	24,977.66
	<b>Fund balances - July 1, 2014 as previously reported</b>			24,770.17	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			24,770.17	
	<b>Fund balances - June 30, 2015</b>			24,977.66	
			<b>-57-</b>		

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4015			
		Cap Proj/ Bridge			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	58.90	58.90
	<b>Total revenues</b>	0.00	0.00	58.90	58.90
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>	7,033.69	7,033.69		7,033.69
	<b>Total expenditures</b>	7,033.69	7,033.69	0.00	7,033.69
	<b>Excess of revenues over (under) expenditures</b>	(7,033.69)	(7,033.69)	58.90	7,092.59
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(7,033.69)	(7,033.69)	58.90	7,092.59
	<b>Fund balances - July 1, 2014 as previously reported</b>			7,033.69	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			7,033.69	
	<b>Fund balances - June 30, 2015</b>			7,092.59	
			<b>-57-</b>		

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4016			
		Cap Proj/ Fair			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>	200.00	200.00	92.34	(107.66)
	<b>Total revenues</b>	200.00	200.00	92.34	(107.66)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	11,024.52	11,024.52		11,024.52
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	11,024.52	11,024.52	0.00	11,024.52
	<b>Excess of revenues over (under) expenditures</b>	(10,824.52)	(10,824.52)	92.34	10,916.86
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(10,824.52)	(10,824.52)	92.34	10,916.86
	<b>Fund balances - July 1, 2014 as previously reported</b>			11,024.52	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			11,024.52	
	<b>Fund balances - June 30, 2015</b>			11,116.86	
			-57-		

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4300			
		FAA Grant			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	1,075,655.50	1,075,655.50	384,713.17	(690,942.33)
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	1,075,655.50	1,075,655.50	384,713.17	(690,942.33)
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	240,000.00	240,000.00	17,200.95	222,799.05
900-950	<b>Capital expenditures</b>	811,938.93	811,938.93	367,512.01	444,426.92
	<b>Total expenditures</b>	1,051,938.93	1,051,938.93	384,712.96	667,225.97
	<b>Excess of revenues over (under) expenditures</b>	23,716.57	23,716.57	0.21	(23,716.36)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	23,716.57	23,716.57	0.21	(23,716.36)
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.47	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.47	
	<b>Fund balances - June 30, 2015</b>			0.68	
			-57-		



**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4313			
		CBG-Street Outreach Shelter			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants	14,000.00	14,000.00	39,260.00	25,260.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	14,000.00	14,000.00	39,260.00	25,260.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>				0.00
900-950	<b>Capital expenditures</b>	39,260.00	39,260.00	39,260.00	0.00
	<b>Total expenditures</b>	39,260.00	39,260.00	39,260.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	(25,260.00)	(25,260.00)	0.00	25,260.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(25,260.00)	(25,260.00)	0.00	25,260.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	
			<b>-57-</b>		



**COUNTY/CITY/TOWN OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		<b>FUND#4318</b>			
		<b>CBG-Rural Fire Equipment</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants	21,174.27	21,174.27	21,174.27	0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	21,174.27	21,174.27	21,174.27	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	21,174.27	21,174.27	21,174.27	0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	21,174.27	21,174.27	21,174.27	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	

**COUNTY/CITY/TOWN OF Big Horn**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4320			
		CBG- Plenty Coup HS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants	75,000.00	75,000.00	75,000.00	0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	75,000.00	75,000.00	75,000.00	0.00
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	75,000.00	75,000.00	75,000.00	0.00
900-950	<b>Capital expenditures</b>				0.00
	<b>Total expenditures</b>	75,000.00	75,000.00	75,000.00	0.00
	<b>Excess of revenues over (under) expenditures</b>	0.00	0.00	0.00	0.00
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	0.00	0.00
	<b>Fund balances - July 1, 2014 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			0.00	
	<b>Fund balances - June 30, 2015</b>			0.00	

**FISCAL YEAR ENDED JUNE 30, 2015**

		FUND#4500			
		Cap Proj/ Insurance			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314200/316000	Gross Proceeds/ Entitlement				0.00
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	<b>Charges for services</b>				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	<b>Miscellaneous</b>				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue	490,000.00	490,000.00	574,997.31	84,997.31
365000	Contributions/donations				0.00
370000	<b>Investment and royalty earnings</b>			1,941.04	1,941.04
	<b>Total revenues</b>	490,000.00	490,000.00	576,938.35	86,938.35
	<b>EXPENDITURES</b>				
510000	<b>Miscellaneous</b>	40,501.52	40,501.52	420,383.74	(379,882.22)
900-950	<b>Capital expenditures</b>	465,000.00	465,000.00	0.00	465,000.00
	<b>Total expenditures</b>	505,501.52	505,501.52	420,383.74	85,117.78
	<b>Excess of revenues over (under) expenditures</b>	(15,501.52)	(15,501.52)	156,554.61	172,056.13
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(15,501.52)	(15,501.52)	156,554.61	172,056.13
	<b>Fund balances - July 1, 2014 as previously reported</b>			15,501.52	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2014 as restated</b>			15,501.52	
	<b>Fund balances - June 30, 2015</b>			172,056.13	
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**FISCAL YEAR ENDED JUNE 30, 2015**

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**Big Horn County**  
**SCHEDULE OF FEDERAL/STATE GRANTS,**  
**ENTITLEMENTS, AND SHARED REVENUES**  
**FISCAL YEAR ENDING JUNE 30, 2015**

	REVENUE CODE	RECEIVING FUND	AMOUNT
<b>FEDERAL GRANTS/ENTITLEMENTS - (LIST)</b>			
PUBLIC SAFETY COPS GRANT #2	331021	PS - 2300	(65,537.27)
SAFMR HELP AMERICA VOTE ACT	331045	ST ALLO FED MINERAL ROYAL FUND - 2894	(27,704.00)
COMM TRANS ENH PROG - CTEP	331050	COMM TRANS ENH PROG - 2956	(356,581.27)
RECREATIONAL TRAILS GRANT (CTEP)	331050	RECREATIONAL TRAILS GRANT - 2969	(9,842.19)
GENERAL FEMA FLOOD	331110	GF - 1000	(542.44)
ROAD FEMA FLOOD	331110	ROAD - 2110	(62,406.45)
BRIDGE FEMA FLOOD	331110	BRIDGE FUND - 2130	(224,797.32)
Em Preparedness Rev	331115	EMERGENCY PREPAREDNESS - 2975	(32,943.00)
Em Preparedness Rev	331115	EMERGENCY PREPAREDNESS - 2975	(3,266.00)
CAP PROJ/FAA GRANT FED AERONAUTIC ADM	331129	CAP PROJ/FAA GRANT - 4300	(384,713.17)
MCH BLOCK GRANT MCH BLOCK GRANT	331143	MCH BLOCK GRANT - 2973	(15,016.40)
MIECHV MCH REVENUE	331143	MATERNAL INFANT EARLY CHILDHOOD HOME	(159,107.55)
MCH IMMUNIZATION GRANT	331146	MCH IMMUNIZATION - 2976	(10,966.75)
IIIB ADMIN COA GRANT IIIB	331161	IIIB ADM - 2981	(21,648.00)
CI-NUT/CONG MEALS COA GRANT CI	331162	CI NUT/CONG MEALS - 2983	(50,883.00)
CII-HOME DEL MEALS COA GRANT CII	331163	CII HM DEL - 2987	(6,735.00)
CI-NUT/CONG MEALS CASH IN LIEU:CI	331165	CI NUT/CONG MEALS - 2983	(5,963.73)
CII-HOME DEL MEALS CASH IN LIEU:CII	331166	CII HM DEL - 2987	(885.46)
DUI TASK FORCE (61-2-107, MCA)	331178	DUI TASK FORCE - 2950	(2,000.00)
<b>Total Federal Grants/Entitlements</b>			(1,441,539.00)
<b>FEDERAL SHARED REVENUES - (LIST)</b>			
CI-NUT/CONG MEALS FEDERAL REVENUE SHARING	332010	CI NUT/CONG MEALS - 2983	(8,025.42)
CII-HOME DEL MEALS FEDERAL REVENUE SHARING	332010	CII HM DEL - 2987	(703.11)
GEN FED PILT-TAYLOR GRAZING	333020	GF - 1000	(1,947.89)
FEDERAL PILT FEDERAL PILT	333040	FEDERAL PILT - 2900	(13,737.00)
<b>Total Federal Shared Revenues</b>			(24,413.42)
<b>STATE GRANTS/ENTITLEMENTS - (LIST)</b>			
I GVT WEED NOXIOUS WEED ST GRNT	334025	I WEED FUND - 2840	(9,285.72)
GAS TAX ROAD AID/PUBLIC TRANSPORT	334041	GAS TAX - 2820	(1,566.74)
CAP EQ:COAL BRD-ROAD EQ STATE COAL BOARD GRANT	334060	CAP EQUIP COAL BOARD:ROAD - 4310	(20,642.00)
CBG-COUNTY GROWTH POLICY	334060	CBG-COUNTY GROWTH POLICY - 4313	(39,260.00)
CBG - LITTLE BIG HORN COLLEGE WORK TRAIN PROG	334060	CBG LITTLE BIG HORN COLLEGE WORK TRAIN	(21,174.27)
COAL BRD: Plenty Coups HS	334060	CBG HOSPITAL MINIVAN - 4320	(75,000.00)
LIBRARY FED GRNT LIBRARY FED GRNT	334100	LIBRARY FED GRNT - 2882	(1,554.97)
STATE AID/LIBRARIES STATE AID:LIBRARIES	334105	STATE AID/LIBRARIES - 2881	(6,227.76)
TSEP TREAS ST ENDOW PR	334120	TSEP - 2892	(208,590.10)
RURAL FIRE CTL DNRC GT: RURAL FIRE ASST	334121	RURAL FIRE CTL - 2340	(9,960.34)
CIP Community Development	334121	TSEP - 2892	(6,334.21)
<b>Total State Grants/Entitlements</b>			(399,596.11)
<b>STATE SHARED REVENUES - (LIST)</b>			
ALCOHOL TREATMENT/REHAB APPORTION	335005	ALCOHOL TREATMENT - 2800	(40,288.00)
ST ALLOCATED FED MINERAL ROYALTIES	335032	ST ALLO FED MINERAL ROYAL FUND - 2894	(3,102,019.72)
GAS TAX GASOLINE TAX APPORTIONMENT	335040	GAS TAX - 2820	(131,731.44)
ROAD SEVERANCE TAX (LGST)	335065	ROAD - 2110	(101,301.47)
GEN VIDEO/POKER APPORT	335075	GF - 1000	(2,825.00)
911 EMERGENCY 911 EMERGENCY NUMBER	335080	911 EMERGENCY - 2850	(100,836.43)
GEN DISTRICT COURT REIMB	335095	GF - 1000	(1,321.61)
GEN ST ENTILMNT SHARE:QTR PAY	335230	GF - 1000	(17.97)
ROAD ST ENTILMNT SHARE:QTR PAY	335230	ROAD - 2110	(164,700.02)
BRIDGE ST ENTILMNT SHARE:QTR PAY	335230	BRIDGE FUND - 2130	(0.33)
ST ENTILMNT SHARE:QTR PAY	335230	FAIR - 2160	(1.39)
LIBRARY ST ENTILMNT SHARE:QTR PAY	335230	LIBRARY - 2220	(12,007.53)
PUB SAFETY ST ENTILMNT SHARE:QTR PAY	335230	PS - 2300	(23.52)
HEALTH INS ST ENT SHARE:QTR PAY	335230	HEALTH INS - 2371	(32,242.65)
I GVT WEED ST ENTILMNT SHARE:QTR PAY	335230	I WEED FUND - 2840	(1.07)
<b>Total State Shared Revenues</b>			(3,689,318.15)
<b>LOCAL GRANTS - (LIST)</b>			
PUB SAFETY CTY OF HRD/LAW ENF AGREE	338020	PS - 2300	(425,000.00)
I GVT WEED BIA WEED CTL AGRMNT	338040	I WEED FUND - 2840	(23,816.50)
<b>TOTAL</b>			(6,003,683.18)

ALL FUNDS					
CASH RECONCILIATION					
FISCAL YEAR ENDING JUNE 30, 2015					
	BANK NAME				
Account Description (not full acct #)	First Interstate Bank (FIB)	Little Horn State Bank (LHSB)	Various Accounts	Buchanan Capital	Cash in all depositories
<b>BALANCE PER STATEMENTS</b>	(52,524.16)	314,126.93			261,602.77
<b>ADD</b>					
Deposits in transit	83,253.82				83,253.82
Service charges					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total to add</b>	83,253.82	0.00	0.00	0.00	83,253.82
<b>SUBTRACT</b>					
Outstanding checks					0.00
Other					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total to subtract</b>	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CASH IN DEPOSITS</b>	30,729.66	314,126.93	0.00	0.00	344,856.59
<b>ADD</b>					
Investments					0.00
Repurchase	9,730,720.05				9,730,720.05
Buchanan Capital				5,000,000.00	5,000,000.00
FIB Invested	4,570,136.74				4,570,136.74
LHSB Invested		1,000,000.00			1,000,000.00
Big Horn Irrigation			58,922.23		58,922.23
Valley Center Drain			22,348.01		22,348.01
Pryor School dist #2&3			582,147.20		582,147.20
Hardin Elem Debt Service			0.00		0.00
Lodge Grass Sch Dist #27&2			7.35		7.35
Wyola			190,959.35		190,959.35
Decker Scholl Dist #1			272,217.49		272,217.49
Spring Greek Sch Dist			28,787.94		28,787.94
BHC/BIA Solid Waste			5,000.00		5,000.00
Big Horn County & BIA			300.00		300.00
<b>Total to add</b>	14,300,856.79	1,000,000.00	1,160,689.57	5,000,000.00	21,461,546.36
<b>TOTAL IN DEPOSITORIES</b>	14,331,586.45	1,314,126.93	1,160,689.57	5,000,000.00	21,806,402.95
<b>ADD</b>					
Cash and cash items on hand					0.00
Petty Cash	1,000.00				1,000.00
Revolving Travel	2,000.00				2,000.00
Vault	600.00				600.00
					0.00
					0.00
					0.00
					0.00
<b>Total to add</b>	3,600.00	0.00	0.00	0.00	3,600.00
<b>**TOTAL ACCOUNTED FOR</b>	14,335,186.45	1,314,126.93	1,160,689.57	5,000,000.00	21,810,002.95

*Total cash must agree with total cash reported within report					
Cash reconciles _____		Cash does not reconcile _____			
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**GENERAL  
INFORMATION  
SECTION**



**GENERAL INFORMATION**  
(Complete all portions applicable to entity)

1. Class of county/city	First
2. Date of incorporation	1913
3. County seat	Hardin
4. Form of government	Commission/Executive
5. Population (most recent estimate)	12,685
6. Land area	4,995.46 sq miles
7. Miles of roads/streets/alleys	1,428
8. Taxable valuation	25,114,400
9. Road taxable valuation (county)	20921000
10. Number of water consumers	
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	

[illegible][illegible]

# CONVERSION WORKSHEETS

THESE PAGES WILL ASSIST WITH THE GASB 34 CONVERSION  
THEY DO NOT HAVE TO BE INCLUDED WITH YOUR REPORT SUBMISSION

ALL FUNDS							
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS							
FISCAL YEAR ENDING JUNE 30, 2015							
Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
1000	GENERAL	2,625,078.71	5,030,688.85	761,635.77	5,443.65	6,188,846.14	2,223,113.54
2000	SPECIAL REVENUE FUNDS						
2110	Road	420,551.39	1,540,252.55	130,138.52	55.96	1,698,632.08	392,254.42
2120	Poor		236.50			236.50	0.00
2130	Bridge	358,442.17	82,629.02	2,646.12	0.00	101,162.54	342,554.77
2140	Weed control						0.00
2150	Predatory animal sheep	309.26	161.82	0.00	0.00	264.00	207.08
2155	Predatory animal Cattle	13,249.86	28,837.13	0.00	0.00	35,195.79	6,891.20
2160	Fair	34,397.00	52,319.19	43,290.67	0.00	99,850.91	30,155.95
2190	Med Facilities	0.00	169,046.48	0.00	0.00	169,046.48	0.00
2200	Mosquito	67,823.34	66,895.05	4,230.40	0.00	78,417.00	60,531.79
2220	Library	42,310.84	256,906.13	21,965.00	91.75	285,416.64	35,673.58
2240	Cemetery #2	15,221.92	22,537.52	8,052.35	0.00	33,350.61	12,461.18
2250	Planning	53,441.89	0.00	0.00	0.00	0.00	53,441.89
2270	Disaster	2.01	0.00	0.00	0.00	0.00	2.01
2300	Public safety	711,887.90	1,383,465.28	1,192,227.98	536.66	2,608,299.82	678,744.68
2301	Enforce Underage Drinking	376.28	0.00	0.00	0.00	0.00	376.28
2305	Deferred Pros/Imposition	7,429.93	2,070.00	0.00	0.00	0.00	9,499.93
2340	Rural Fire control	(5,958.69)	20,733.34	0.00	0.00	11,107.03	3,667.62
2341	Rural Fires	0.00	0.00	113,263.17	0.00	98,360.17	14,903.00
2350	Local government	0.00	22,812.07	0.00	0.00	1,695.97	21,116.10
2371	Health insurance	287,638.19	339,768.76	397,550.31	0.00	824,230.24	200,727.02
2372	Permissive Medical Levy	164.18	120.59	6.63	0.00	291.40	0.00
2390	Drug Forfeiture	1,557.02	1,060.00	0.00	0.00	0.00	2,617.02
2392	CDBG	83,614.78	0.00	0.00	0.00	0.00	83,614.78
2393	Records preservation	23,765.99	7,568.00	0.00	34.17	13,986.17	17,313.65
2395	CDBG/DYCK Phase II	0.12	0.00	0.00	0.00	0.00	0.12
2710	Library Gifts/Legacies	1,586.83	2,500.00	0.00	0.00	2,500.00	1,586.83
2800	Alcohol rehabilitation	10,386.18	40,288.00	0.00	0.00	40,288.00	10,386.18
2820	Gas tax	655,974.76	133,682.34	4,512.59	0.00	265,222.64	528,947.05
2830	Junk Veh Disp	19,893.98	0.00	0.00	0.00	473.60	19,420.38
2840	Weed grant	226,727.64	108,946.46	2,070.36	0.00	90,938.93	246,805.53
2850	911 Emergency	342,856.96	100,903.91	2,916.23	0.00	76,123.53	370,553.57
2859	County Land Info	12,004.50	1,257.00	0.00	0.00	0.00	13,261.50
2860	Land planning	(33.33)					(33.33)
2865	DNRC Grant	(2,832.85)	2,832.85	0.00	0.00	0.00	0.00
2881	State Aid/Libraries	2,362.60	6,227.76	0.00	0.00	4,360.00	4,230.36
2882	Library Fed Grant	7,862.16	1,554.97	0.00	0.00	3,242.47	6,174.66
2883	Library Gates Foundation	28.11	0.00	2,500.00	0.00	2,500.00	28.11
2884	Summer Reading Program	0.00	4,000.00	1,000.00	0.00	1,537.50	3,462.50
2892	TSEP	(19,650.40)	243,871.21	0.00	0.00	215,921.01	8,299.80
2894	State allocated federal mineral royalties	5,018,667.03	3,166,223.72	39,246.49	0.00	3,201,527.61	5,022,609.63
2900	P.I.L.T.	1,157.59	13,738.64	10.32	0.00	14,906.55	0.00
2925	Library Const/Automation	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2950	DUI Task Force	2,244.70	2,000.00	0.00	0.00	0.00	4,244.70
2956	Comm Trans Enh Prog	48.06	264,153.54	0.00	0.00	284,658.54	(20,456.94)
2958	Disaster	(68,000.00)	68,000.00	0.00	0.00	0.00	0.00
2969	Recreational Trails Grant	(3.00)	0.00	0.00	0.00	0.00	(3.00)
2973	MCH Block Grant	(3,219.70)	15,016.40	0.00	0.00	16,898.99	(5,102.29)
2974	Maternal Infant Early Childhood Home Visit	41,967.95	120,750.00	0.00	0.00	174,015.44	(11,297.49)
2975	Emergency Preparedness	0.00	32,943.00	0.00	0.00	28,171.37	4,771.63
2976	MCH Immunization	27,395.40	10,966.75	0.00	0.00	5,948.43	32,413.72
2979	Fetal Infant Child Mortality	1,388.98	0.00	0.00	0.00	0.00	1,388.98
2981	IIIB ADM	3,955.81	26,193.40	2,637.00	0.00	25,295.74	7,490.47
2983	CI NUT/Cong Meals	8,864.51	99,762.29	8,043.00	0.00	103,823.00	12,846.80
2987	CII HM DEL	1,487.99	21,558.06	1,189.00	0.00	21,704.05	2,531.00
2995	Mission Life Line (AHA)	0.00	70,185.40	0.00	0.00	70,182.25	3.15
	TOTAL SPECIAL REVENUE	8,409,347.64	8,555,975.13	1,977,496.14	718.54	10,710,783.00	8,231,317.57

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
3000	DEBT SERVICE FUNDS (list)						
3010	Refunding Bonds	(20.00)	217,809.88	572.14	0.00	218,362.02	0.00
							0.00
							0.00
	TOTAL DEBT SERVICE FUNDS	(20.00)	217,809.88	572.14	0.00	218,362.02	0.00
4000	CAPITAL PROJECTS FUNDS (list)						
4010	General	431,907.43	240.71	3,376.74	0.00	0.00	435,524.88
4011	Road	177,137.43	98.70	1,384.92	0.00	0.00	178,621.05
4012	Junk Veh	121,887.66	67.93	952.93	0.00	0.00	122,908.52
4013	Public Safety	96,677.27	53.88	755.85	0.00	0.00	97,487.00
4014	Library	24,770.17	13.82	193.67	0.00	0.00	24,977.66
4015	Bridge	7,033.69	3.91	54.99	0.00	0.00	7,092.59
4016	Fair	11,024.52	6.14	86.20	0.00	0.00	11,116.86
4300	FAA Grant	0.00	898,114.00	0.00	0.00	915,315.17	(17,201.17)
4310	Coal Board Road	(140,000.00)	140,000.00	0.00	0.00	20,642.00	(20,642.00)
4313	County Growth Policy	(14,000.00)	53,260.00	0.00	0.00	39,260.00	0.00
4318	Little Big Horn College	0.00	21,174.27	0.00	0.00	21,174.27	0.00
4320	Plenty Coup HS	0.00	75,000.00	0.00	0.00	75,000.00	0.00
4500	Insurance	15,501.52	575,148.05	1,790.30	0.00	399,069.99	193,369.88
	TOTAL CAPITAL PROJECTS FUNDS	731,939.69	1,763,181.41	8,595.60	0.00	1,470,461.43	1,033,255.27
5000	ENTERPRISE FUNDS (list)						
5110	Hospital/Nursing						0.00
5210	Water						0.00
5310	Sewer						0.00
5410	Solid Waste						0.00
5510	Ambulance						0.00
5610	Airport						0.00
	TOTAL ENTERPRISE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
6000	INTERNAL SERVICE FUNDS (list)						
6050	INT SVC	0.00	492.82	0.00	0.00	492.82	0.00
							0.00
	TOTAL INTERNAL SERVICE FUNDS	0.00	492.82	0.00	0.00	492.82	0.00
7000	TRUST FUNDS (list)						
							0.00
7100	AGENCY FUNDS (list)						
7117	BIG HORN HOSP ASSOC	0.00	27,769.09	0.00	26,017.92	0.00	1,751.17
7130	PROTESTED TAX	269,747.58	(221,828.97)	4,925.23	0.00	8,702.82	44,141.02
7150	REDEMPTION FUND	65.59	45,839.77	0.00	45,839.77	65.59	(0.00)
7160	DISTRICT COURT FUND	51,272.33	0.00	399.74	153.69	0.00	51,518.38
7174	DELINQ TAX RE/PP/MH	3,434.89	0.00	0.00	0.00	0.00	3,434.89
7195	SURPLUS PROCEEDS	196.75	0.00	0.00	0.00	0.00	196.75
							0.00
7200	SPECIAL DISTRICTS (list)						
7210	CONSERVATION DIST	11,273.44	21,850.94	130.79	22,759.44	16.15	10,479.58
7220	LITTLE HORN IRRIGATION	54,831.16	10,645.25	21,000.00	31,294.90	0.00	55,181.51
7221	LITTLE HORN IRRG O&M	89,020.82	140,556.71	0.00	141,610.12	0.00	87,967.41
7222	LITTLE HORN IRRG CA	10,331.59	192,500.00	0.00	167,138.44	21,000.00	14,693.15
7240	BIG HORN IRRIGATION	30,446.71	10,742.59	0.00	15,935.80	0.00	25,253.50
7241	BH O&M	157,562.08	271,396.56	0.00	258,760.41	0.00	170,198.23
7242	BIG HORN IRRIGATION CA	7,168.03	478,434.18	0.00	328,207.81	0.00	157,394.40
7250	VALLEY CENTER DRAIN	50,106.47	26,736.22	0.00	24,108.00	0.00	52,734.69
7260	TWO LEGGIN DRAIN	32,147.53	6,386.49	0.00	1,442.45	0.00	37,091.57
7270	MOSQUITO DISTRICT	382.68	0.00	0.00	0.00	0.00	382.68
7280	CEMETERY DIST #1	109,799.53	109,882.63	111.32	115,697.98	55.66	104,039.84
7310	CITY-COUNTY PLAN DIST	30,477.84	12,039.46	291.42	4,899.00	13.67	37,896.05
7311	VICTORY DITCH IRRIGATION	0.00	7,228.50	0.00	3,614.25	0.00	3,614.25

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ALL FUNDS							
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS							
FISCAL YEAR ENDING JUNE 30, 2015							
Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
7400	Agency - State (all)						0.00
7401	MERLIN COUNTY	90,258.09	1,199,528.93	0.00	1,197,879.26	6,923.00	84,984.76
7402	TRP FEES	0.00	1,534.00	0.00	1,534.00	0.00	0.00
7440	ST TREAS DUP DL FEE	9.63	220.00	447.49	173.27	455.72	48.13
7441	ST TREAS DRIVERS	409.50	12,235.00	409.26	11,119.87	715.14	1,218.75
7442	ST TREAS MC ENDORSE	0.00	75.50	0.00	57.54	2.49	15.47
7443	ST TREAS COMM VEH	0.00	805.00	2.50	736.13	22.62	48.75
7447	ST TREAS DRIVERS	6.00	194.00	0.00	181.50	0.00	18.50
7451	ST TREAS JP FINES/FORT	3,563.50	45,320.00	0.00	45,748.50	0.00	3,135.00
7458	ST TREAS CT	1,034.55	13,984.08	0.00	14,070.78	0.00	947.85
7461	ST TREAS CLERK OF COURT	685.00	11,394.00	0.00	11,102.00	0.00	977.00
7462	ST TREAS PETITION FOR	0.00	450.00	0.00	450.00	0.00	0.00
7463	ST TREAS COMMNCMNT OF	360.00	5,400.00	0.00	5,580.00	0.00	180.00
7464	ST TREAS	170.00	1,870.00	0.00	1,870.00	0.00	170.00
7466	ST TREAS DC	2.62	5,245.68	0.00	5,187.28	0.00	61.02
7467	ST TREAS MT LAW ENFORC	845.00	11,615.41	0.00	11,664.39	0.00	796.02
7468	ST TREAS MRG LIC/MRG	52.00	689.00	0.00	702.00	0.00	39.00
7471	ST TREAS CIVIL LEGAL	245.00	641.73	0.00	828.27	0.00	58.46
7521	ST TREAS UNIV MILLAGE 6	4,740.65	629,973.46	0.00	629,652.78	0.00	5,061.33
7527	STATE EQUALIZATION	31,605.80	941,220.99	0.00	939,121.23	0.00	33,705.56
7551	ST TREAS LAND INFO FEE	514.50	3,771.00	0.00	4,016.25	0.00	269.25
7552	ST TREAS DEATH	0.00	87.00	0.00	39.00	0.00	48.00
7553	ST TREAS DOJ ID CARDS	64.00	784.00	0.00	744.00	0.00	104.00
7620	HIGHWAY PATROL	0.00	0.00	0.00	0.00	0.00	0.00
7699	ST TREAS VICTIM WITNES	160.00	3,537.96	0.00	3,547.96	0.00	150.00
7700	District schools (all)						0.00
7771	PRYOR DIST 2 & 3 ELEM &	1,494,104.30	3,805,920.43	3,765,448.76	3,029,522.28	3,592,435.81	2,443,515.40
7774	SD 7H & 1 ELEM & HS GEN	1,837,793.87	4,902,614.18	2,688,410.92	6,953,413.21	333,390.00	2,142,015.76
7775	LODGE GRASS SD 2782	773,897.13	6,731,684.59	7,066,930.21	5,585,876.58	6,433,712.81	2,552,922.54
7776	WYOLA DIST 29 ELEM GEN	860,712.10	2,001,966.41	2,500,910.77	2,220,445.85	2,299,377.82	843,765.61
7777	DECKER SD 1 ELEM GEN	309,336.28	166,975.80	48,290.54	136,315.11	23,368.27	364,919.74
7778	LAME DEER HS ELEM GEN	23,381.67	4,365.25	56,158.77	55,538.96	0.00	28,366.73
7779	SPRING CREEK SCHOOL	172,440.08	127,706.40	37.74	121,193.59	2,388.68	176,601.95
7805	General School Elementary	26,075.30	3,052,139.87	0.00	3,050,408.03	0.00	27,807.14
7810	General School H.S.	17,383.29	1,899,304.87	0.00	1,898,149.93	0.00	18,538.23
7820	Transportation H.S./Elementary	752.12	382,711.32	743.41	0.00	372,876.67	11,330.18
7830	HS RETIREMENT	25,746.66	989,635.39	723.96	0.00	983,924.14	32,181.87
7840	ELEM RETIREMENT	36,839.89	2,103,836.55	1,370.46	0.00	2,081,662.26	60,384.64
7850	AGENCY - CITIES AND TOWNS (list)						
7850	CITY OF HARDIN	64,592.56	456,930.42	0.00	456,430.58	0.00	65,092.40
7856	SNOW REMOVABLE	71.86	1,922.88	0.00	1,994.74	0.00	0.00
7859	DIST 1 STREET MAINT/RES	9,067.21	243,408.99	19.64	241,381.10	0.00	11,114.74
7860	TOWN OF LODGE GRASS	939.05	13,293.40	0.00	14,184.12	0.00	48.33
7862	DIST 3 STREET MAINT/COM	4,986.63	3,962.00	0.00	8,948.63	0.00	0.00
7863	#33M LIGHTING DIST.	934.15	9,243.11	0.00	9,751.18	0.00	426.08
7866	#46M LIGHTING DIST.	817.75	8,331.72	0.00	8,344.07	0.00	805.40
7870	SID 120	0.00	67,048.08	0.00	56,228.51	0.00	10,819.57
7871	SID 121	802.93	34,965.41	0.00	35,788.34	0.00	0.00
7872	CURB & GUTTER IMP	2,342.27	19,258.37	0.00	19,609.71	0.00	1,990.93
7873	WEED MOWING	235.20	4,576.05	0.00	4,660.59	0.00	150.66
7874	SOLID WASTE	20,743.15	247,877.22	0.00	252,584.00	0.00	16,036.37
7875	DEMOLITION/REPAIRS	600.43	6,817.39	0.00	7,417.82	0.00	0.00
7876	HARDIN CITY SERVICES	0.00	0.00	100.00	100.00	0.00	0.00
7877	LIGHTING DIST. #54	9,153.58	118,024.74	1.35	120,778.02	0.00	6,401.65
7878	FORT SMITH WATER/SEWER	11,046.66	12,272.09	0.00	23,117.30	0.00	201.45
7881	HARDIN TIFD	0.00	129,789.38	6.19	122,197.84	0.00	7,597.73
7882	FT SMITH WATER/SEWER	3,599.17	47,093.24	0.00	48,690.94	0.00	2,001.47
7883	HARDIN WATER & SEWER	98.16	4,925.22	0.00	4,938.28	0.00	85.10
7900	AGENCY - OTHER						
7910	PAYROLL	141,918.07	5,498.24	7,760,768.28	7,762,907.98	54,150.43	91,126.18
7920	REFUND REVOLVING	0.00	74,717.27	117.00	74,734.27	100.00	0.00
7930	CLAIMS FUND	1,061,962.04	0.00	8,337,273.57	8,980,172.29	0.00	419,063.32
7950	ENTITLEMENT LEVY	0.00	115,982.98	0.00	0.00	115,982.98	0.00
7980	INVESTMENT INTEREST	(0.02)	83,040.83	0.00	0.00	83,040.83	(0.02)
7930	Claims fund						0.00
	TOTAL TRUST AND AGENCY FUNDS	7,955,364.40	31,908,616.25	32,255,029.32	45,379,309.84	16,414,383.56	10,325,316.57
8000	PERMANENT FUNDS						
							0.00
							0.00
							0.00
	TOTAL PERMANENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS (to be accounted for)	19,721,710.64	47,476,764.34	35,003,328.97	45,385,472.03	35,003,328.97	21,813,002.95
**PROPERTY TAXES COLLECTED							
Fund number	Description	Receipts	Disbursements	Undisbursed receipts 06/30/20			
7820	Transportation H.S./Elementary						
7830	Retirement H.S.						
7840	Retirement elementary						
**THIS INFORMATION CAN BE TAKEN FROM FP-6b REPORT (TREASURER'S REPORT OF COUNTY WIDE SCHOOL FUNDS.)							
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Big Horn County													
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET													
ENTITY-WIDE STATEMENT OF NET POSITION - BALANCE SHEET CONVERSION WORKSHEET													
FISCAL YEAR ENDING JUNE 30, 2015													
		FROM GOVERNMENTAL FUND B/S	Remove Current Year Deferred Inflows of Tax Revenue & other Deferred Inflows; <b>NEW: Add Deferred Inflows &amp; Outflows related to GASB68</b>	Add Principal balance of long- term loans, contracts, and bonds	Add Long-term portion of compensated absences, OPEB & Net Pension Liability	Add Capital assets	Add Accumulated Depreciation on Capital Assets	Remove interfund receivables and payables (governmental funds only)	Add net position of the internal service funds applicable to governmental funds	Reclassify short- term portion of long-term liabilities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENTS		
	<b>ASSETS</b>												
101000	Cash and cash equivalents	11,487,686.38									11,487,686.38		
103000	Petty cash	0.00									0.00		
101100	Investments	0.00									0.00		
	<b>Restricted Assets:</b>												
102200	Cash and cash equivalents	0.00									0.00		
102300	Investments	0.00									0.00		
106000	Valuation of investments to fair value	0.00									0.00		
	Tax/assessment receivable (net of allowance for uncollectibles)	199,255.81									199,255.81		
	Accounts/other receivables - (net of allowance for uncollectibles)	1,497,478.33									1,497,478.33		1497478
120000	Due from other funds	0.00									0.00		
132000	Due from other governments	212,016.56									212,016.56		
133000	Advances to other funds	0.00									0.00		
140000	Prepaid expenses	40,163.00									40,163.00		
150000	Inventories	173,401.73									173,401.73		
170000	Other debits	0.00									0.00		
180000	Capital assets (net of accumulated depreciation)					60,587,008.00	(22,229,207.00)				38,357,801.00		
	<b>Total Assets</b>	13,610,001.81	0.00	0.00	0.00	60,587,008.00	(22,229,207.00)	0.00	0.00	0.00	51,967,802.81		
190000	Deferred Outflows of Resources including GASB 68	0.00	466,239.02								466,239.02		
190xxx	Deferred Outflows of Resources	0.00									0.00		
	<b>Total Deferred Outflows of Resources</b>	0.00	466,239.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466,239.02		
	<b>LIABILITIES AND FUND BALANCES</b>												
	<b>Liabilities:</b>												
201000	Warrants payable	0.00									0.00		
202100	Accounts payable	224,396.88									224,396.88		
204000	Contracts/loans/notes payable	0.00									0.00		
211000	Due to other funds	0.00									0.00		
212000	Due to other governments	0.00									0.00		
216000	Revenues collected in advance	0.00									0.00		
205200	Matured interest payable	0.00									0.00		
206100	Other accrued payables	0.00									0.00		
233000	Advances from other funds	0.00									0.00		
	Noncurrent liabilities:												
	Due within one year										0.00		
	Due in more than one year			0.00	1,828,269.52						1,828,269.52		
237000	Net Pension Liability				5,020,783.76						5,020,783.76		
	<b>Total Liabilities</b>	224,396.88	0.00	0.00	6,849,053.28	0.00	0.00	0.00	0.00	0.00	7,073,450.16		
220000	Deferred Inflows of Resources including GASB 68	0.00	2,090,813.12								2,090,813.12		
223000	Deferred Inflows of Tax Revenues	199,255.81	(199,255.81)								0.00		
		199,255.81	1,891,557.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,090,813.12		
	<b>Fund balances (Net Position)</b>												
	Net Investment in Capital assets			0.00		60,587,008.00	(22,229,207.00)				38,357,801.00		
	<b>Reserved (Restricted) for:</b>												
250100	Non-spendable	213,564.73									213,564.73		
250200	Restricted	7,966,359.31									7,966,359.31		
											0.00		
											0.00		
260000 to	<b>Unrestricted, reported in:</b>										0.00		
271000	All unrestricted governmental funds	5,006,425.08	(1,425,318.29)		(6,849,053.28)						(3,267,946.49)		
											0.00		
											0.00		
	<b>Total fund balances</b>	13,186,349.12	(1,425,318.29)	0.00	(6,849,053.28)	60,587,008.00	(22,229,207.00)	0.00	0.00	0.00	43,269,778.55		
	<b>Total liabilities, Deferred Inflows of Resources and fund balances (Net Position)</b>	13,610,001.81	466,239.02	0.00	0.00	60,587,008.00	(22,229,207.00)	0.00	0.00	0.00	52,434,041.83		
		0.00								Balance Check	(0.00)		

Big Horn County																	
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET																	
ENTITY-WIDE STATEMENT OF ACTIVITY - OPERATING STATEMENT CONVERSION WORKSHEET																	
FISCAL YEAR ENDING JUNE 30, 2015																	
Account Number	Description	FROM GOVERNMENTAL FUNDS	Current Year Deferred Inflow of Tax Revenue (Enter as positive on line 11 and/or 17)	Prior Year Deferred Inflow of Tax Revenue (Enter as negative on line 11 and/or 17)	Add Beginning Long-term Debt (to fund balance); <b>NEW</b> : Add prior period adj. for Net Pension Liability & on-behalf payment as intergovernmental revenue and pension expense by major purpose	OPEB expense	Remove long-term debt from other financing sources (enter as negative)	Remove Principal Debt Payments	Remove Capital Outlay Purchases	Add Capital Assets Beginning (to fund balance)	Record Depreciation Expense	Adjust for gain (loss) on sale of capital assets	Record Current Year Compensated Absences	Remove proceeds from sale of assets from other financing sources	Add net adjustments made to capital assets in the GFAAG (i.e. donated capital assets & other adjustments to inventory)	Add change in net position of internal service funds applicable to governmental activities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENT
	<b>REVENUES</b>																
310000/363000	Taxes/assessments	5,938,432.93	199,255.81	(238,264.65)													5,899,424.09
320000	Licenses and permits	3,820.00															3,820.00
330000	Intergovernmental revenues	6,003,683.18			123,373.65												6,127,056.83
340000	Charges for services	2,953,026.90															2,953,026.90
350000	Fines and forfeitures	58,055.00															58,055.00
360000	Miscellaneous	634,228.47															634,228.47
370000	Investment and royalty earnings	134,077.98															134,077.98
	Gain (loss) on sale of capital assets											3,400.00			0.00		3,400.00
	<b>Total Revenues</b>	15,725,324.46	199,255.81	(238,264.65)	123,373.65		0.00	0.00	0.00	0.00	0.00	3,400.00	0.00	0.00	0.00	0.00	15,813,089.27
	<b>EXPENDITURES</b>																
	Current:																
410000	General government	2,517,697.43			(6,937.44)	47,944.00					123,969.00		3,070.14				2,685,743.13
420000	Public safety	4,815,019.74			(80,032.98)	70,753.00					403,360.00		10,020.56				5,219,120.32
430000	Public works	2,761,352.30			(4,506.27)	29,143.00					746,928.00		21,301.97				3,554,219.00
440000	Public health	677,026.03			(532.80)	3,223.00					172,677.00		11,675.64				864,068.87
450000	Social and economic services	722,703.65			(1,005.04)	6,704.00					77,114.00		5,347.48				810,864.09
460000	Culture and recreation	479,562.10			(942.56)	6,043.00					156,192.00		(5,327.90)				635,526.64
470000	Housing and community development	0.00									0.00						0.00
480000	Conservation of natural resources	0.00									0.00						0.00
490000	Debt Service:																
	Principal	0.00						0.00									0.00
	Interest	0.00															0.00
	Unallocated costs										0.00						0.00
	Capital outlay	2,758,788.03							(2,758,788.03)								0.00
500000	Internal Services	0.00															0.00
510000	Miscellaneous	736,318.95															736,318.95
	<b>Total Expenditures</b>	15,468,468.23	0.00	0.00	(93,957.09)	163,810.00	0.00	0.00	(2,758,788.03)	0.00	1,680,240.00	0.00	46,087.89	0.00	0.00	0.00	14,505,861.00
	<b>Excess of revenues (under)</b>	256,856.23	199,255.81	(238,264.65)	217,330.74	(163,810.00)	0.00	0.00	2,758,788.03	0.00	(1,680,240.00)	3,400.00	(46,087.89)	0.00	0.00	0.00	1,307,228.27
	<b>OTHER FINANCING SOURCES (USES):</b>																
381010/40	Bonds issued	0.00															0.00
381010/40	Discount on bonds issued	0.00															0.00
381050	Inception of capital lease	0.00															0.00
381070	Notes/loans/intercap issued	0.00															0.00
382010	Sale of capital assets	0.00												0.00			0.00
383000	Transfers In	2,351,148.53															2,351,148.53
521000	Transfers out	(2,351,148.53)															(2,351,148.53)
384000	Specail items - revenue	0.00															0.00
385000	Extraordinary items - revenue	0.00															0.00
524000	Special items - expenditure	0.00															0.00
525000	Extraordinary items - expenditure	0.00															0.00
	<b>Total other financing sources (uses)</b>	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
	<b>Net change in fund balances</b>	256,856.23	199,255.81	(238,264.65)	217,330.74	(163,810.00)	0.00	0.00	2,758,788.03	0.00	(1,680,240.00)	3,400.00	(46,087.89)	0.00	0.00	0.00	1,307,228.27
	<b>Fund balances - July 1, 2014 as previously reported</b>	13,214,092.13		238,264.65	(1,618,371.63)					37,275,835.00	0.00						49,109,820.15
	<b>Prior period adjustments</b>	(284,599.24)			(6,862,670.63)												(7,147,269.87)
	<b>Fund balances - July 1, 2014 as restated</b>	12,929,492.89	0.00	238,264.65	(6,481,042.26)		0.00	0.00	0.00	37,275,835.00	0.00	0.00	0.00	0.00	0.00	0.00	41,962,550.28
	<b>Fund balances - June 30, 2015</b>	13,186,349.12	199,255.81	0.00	(8,263,711.52)	(163,810.00)	0.00	0.00	2,758,788.03	37,275,835.00	(1,680,240.00)	3,400.00	(46,087.89)	0.00	0.00	0.00	43,269,778.55
																Balance Check	0.00

Big Horn County												
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET												
REVENUE ANALYSIS WORKSHEET												
FISCAL YEAR ENDING JUNE 30, 2015												
			Intergovernmental									
Functional Activity	Taxes and Assessments	Licenses/ Permits	Operating Grants and Contributions	Capital Grants and Contributions	State and Federal Shared Revenues	Charges for Services	Fines and Forfeitures	Miscellaneous	Investment Earnings	Gain (Loss) on Sale of Capital Assets	Transfers In (Out)	Special/ Extra-ordinary Items
TOTAL												
From OP Conversion Spreadsheet	5,899,424.09	3,820.00		6,127,056.83		2,953,026.90	58,055.00	634,228.47	134,077.98	3,400.00	0.00	0.00
<b>PROGRAM REVENUES</b>												
General Government				36,690.81		2,685,304.37	46,402.50					2,768,397.68
Public Safety				49,731.60		151,703.15	11,617.50					213,052.25
Public Works				23,832.83		56,026.44						79,859.27
Public Health				2,817.91		6,390.00						9,207.91
Social/Economic Services				5,315.48		49,397.66						54,713.14
Culture/Recreation				4,985.02		4,205.28	35.00					9,225.30
Housing/Community Development												0.00
Conservation of Natural Resources												0.00
Interest on long-term debt												0.00
Miscellaneous												0.00
<b>TOTAL PROGRAM REVENUES</b>	0.00	0.00	0.00	123,373.65	0.00	2,953,026.90	58,055.00	0.00	0.00	0.00	0.00	0.00
<b>GENERAL REVENUES</b>												
Property taxes	5,899,424.09											5,899,424.09
Local option taxes												0.00
Licenses and permits		3,820.00										3,820.00
Unrestricted Federal/State shared revenues					6,003,683.18							6,003,683.18
Unrestricted grants and contributions												0.00
Unrestricted investment earnings									134,077.98			134,077.98
Miscellaneous								634,228.47				634,228.47
Gain on sale of capital assets										3,400.00		3,400.00
Transfers											0.00	0.00
Special/Extraordinary items												0.00
<b>TOTAL GENERAL REVENUES</b>	5,899,424.09	3,820.00	0.00	0.00	6,003,683.18	0.00	0.00	634,228.47	134,077.98	3,400.00	0.00	0.00
<b>TOTAL ALL REVENUES</b>	5,899,424.09	3,820.00		6,127,056.83		2,953,026.90	58,055.00	634,228.47	134,077.98	3,400.00	0.00	0.00
										Balance check ( should equal zero)		0.00



Big Horn County						
GOVERNMENTAL FUNDS CAPITAL ASSETS						
FISCAL YEAR ENDING JUNE 30, 2015						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE July 1, 2014	DEBITS	CREDIT	Adjustments for inventory/prior year depreciation	BALANCE June 30, 2015
181000	LAND	1,420,059.00				1,420,059.00
188000	CONSTRUCTION IN PROGRESS	6,430,494.00	38,071.00	6,430,494.00		38,071.00
182000	BUILDINGS	21,849,717.00	771,030.00	0.00		22,620,747.00
182100	ALLOWANCE FOR DEPRECIATION	(11,107,664.00)		329,964.00		(11,437,628.00)
183000	INTANGIBLES/WORKS OF ART					0.00
183100	AMORTIZATION/ALLOW. FOR DEPRECIATION					0.00
184000	IMPROVEMENTS OTHER THAN BUILDINGS	6,438,847.00	7,287,447.00			13,726,294.00
184100	ALLOWANCE FOR DEPRECIATION	(786,818.00)		314,983.00		(1,101,801.00)
186000	MACHINERY & EQUIPMENT	13,874,773.00	594,939.00	35,387.00		14,434,325.00
186100	ALLOWANCE FOR DEPRECIATION	(8,184,679.00)	35,387.00	924,048.00		(9,073,340.00)
187000	INFRASTRUCTURE	7,846,318.00	501,194.00			8,347,512.00
187100	ALLOWANCE FOR DEPRECIATION	(505,212.00)		111,226.00		(616,438.00)
	<b>TOTAL ASSETS</b>	37,275,835.00	9,228,068.00	8,146,102.00	0.00	38,357,801.00
	<b>DEPRECIATION EXPENSE:</b>					
410000830	GENERAL GOVERNMENT	0.00	123,969.00			123,969.00
420000830	PUBLIC SAFETY	0.00	403,360.00			403,360.00
430000830	PUBLIC WORKS	0.00	746,928.00			746,928.00
440000830	PUBLIC HEALTH	0.00	172,677.00			172,677.00
450000830	SOCIAL/ECONOMIC SERVICES	0.00	77,114.00			77,114.00
460000830	CULTURE AND RECREATION	0.00	156,192.00			156,192.00
470000830	HOUSING/COMMUNITY DEVELOPMENT	0.00				0.00
480000830	CONSERVATION OF NATURAL RESOURCES	0.00				0.00
	UNALLOCATED DEPRECIATION	0.00				0.00
	<b>TOTAL DEPRECIATION EXPENSE</b>	0.00	1,680,240.00	0.00	0.00	1,680,240.00
280000	INVESTMENT IN GENERAL CAPITAL ASSETS	37,275,835.00	8,146,102.00	9,228,068.00	0.00	38,357,801.00
	<b>TOTAL</b>	37,275,835.00	8,146,102.00	9,228,068.00	0.00	38,357,801.00
NOTE: At year end, the depreciation expense would be closed into the equity account (280000 Investment in General Capital Assets) and new purchases/acquisitions and/or sales/disposals would be recorded.						

**LONG-TERM DEBT (9500)**  
**STATEMENT OF CHANGES IN GOVERNMENTAL FUNDS LONG-TERM DEBT**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Account number	Description	Balance July 1, 2014	Debits	Credits	Balance June 30, 2015
	<b>ASSETS</b>				
173100	Amount available G.O.debt				0.00
173200	Amount available S.I.D.debt				0.00
					0.00
174100	Amount to be provided G.O. debt				0.00
174200	Amount to be provided S.I.D. debt				0.00
174300	Amount to be provided - other	447,219.52	5,104,271.55	5,327.90	5,546,163.17
					0.00
	<b>*TOTAL ASSETS</b>	447,219.52	5,104,271.55	5,327.90	5,546,163.17
	<b>DEBT PAYABLE</b>				
231100	G.O. bonds payable				0.00
					0.00
231200	DNRC bonds (loans) payable				0.00
					0.00
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
					0.00
234000	Judgement payable				0.00
					0.00
235100	Contracts payable				0.00
					0.00
235200	Installment purchase contract				0.00
					0.00
235300	Capital lease agreement				0.00
					0.00
235400	Notes/Loans/Intercap				0.00
237000	Net Pension Liability	0.00		5,020,783.76	5,020,783.76
238000	OPEB Liability	1,019,786.00		163,810.00	1,183,596.00
239000	Compensated absences payable	598,585.63	5,327.90	51,415.79	644,673.52
					0.00
	<b>TOTAL DEBT PAYABLE</b>	1,618,371.63	5,327.90	5,236,009.55	6,849,053.28

\*Total assets must equal total debt payable.

Beginning balance should equal with the ending balance of the previous fiscal year annual report and/or audit report.

The ending debt payable balances should equal the long-term debt balances reported in the "Notes to the Financial Statements" other than the debt of any Enterprise Funds.

209,897.00

## Balance Check:

### 1 Start by checking the General Fund:

Page 15	3,775,995.14
Page 16	3,775,995.14
Page 40	3,775,995.14

### 2 Major funds:

	Column E	Column F	Column G	Column H	Column I	Column J	Column K
Page 15	445,083.66	699,345.66	5,032,265.44	0.00	0.00	0.00	0.00
Page 16	445,083.66	699,345.66	5,032,265.44	0.00	0.00	0.00	0.00
Page 44	445,083.66	699,345.66	5,032,265.44	0.00	0.00	0.00	0.00

### 3 Other Non-major Governmental funds:

Page 15	3,233,659.22
Page 16	3,233,659.22

### 4 Total Governmental funds:

Page 15	13,186,349.12
Page 16	13,186,349.12

If this balances your government funds are in balance and  
you can start on conversion; if not, compare below:

### 5a. Non-major Special Revenue funds:

Page 47	2,183,873.85
Page 50A	2,183,873.85

### 5b. Non-major Debt Service funds:

Page 51	0.00
Page 54	0.00

### 5c. Non-major Capital Projects funds:

Page 55	1,049,785.37
Page 57	1,049,785.37

### 5d. Non-major Permanent funds:

Page 60	0.00
Page 61	0.00

Once you have compared these fund types  
then compare the Total Government Funds  
again (#4). If this balances you can now  
start on the BS and OP Conversion.

## Conversion process basics:

6a. GFAAG - Additions to capital assets = capital outlay:

GFAAG: 9,192,681.00  
OP Conv: 2,758,788.03

6b. GLTDAG - Principal payments on long-term debt = principal payments:

GLTDAG: 0.00  
OP Conv: 0.00

6c. GLTDAG - Compensated absences

GLTDAG 46,087.89  
OP Conv. 46,087.89

7 **Conversion:**

BS Conv. 43,269,778.55 I68  
OP Conv 43,269,778.55

8 **Revenue analysis:**

From OP: 15,813,089.27  
After: 15,813,089.27

9 **Intergovernmental Revenues:**

Page 69: (6,003,683.18) ←  
Gov Rev: 6,003,683.18  
Enter: 0.00  
Fidic: 0.00  
Total: 6,003,683.18 ←

0.00

10 **Changes in net position:**

Page 14 1,307,228.27 24,104.18  
Page 17 1,283,124.09  
OP Conv 1,307,228.27

11 **Governmental Funds:**

Page 13: 43,269,778.55 B67  
Page 14 43,269,778.55 H61  
Page 15 43,269,778.55 M96  
BS Conv 43,269,778.55 L68  
OP Conv 43,269,778.55 Q57

0.00  
0.00  
0.00

If these pages equal - the governmental funds  
are complete and in balance.  
Continue to fiduciary funds

12 **Fiduciary Funds:**

	Pension	Invest.	Private P.
Page 21	0.00	0.00	0.00
Page 22	0.00	0.00	0.00

**13 Enterprise Funds:**

	Column C	Column D	Column E	Column F	Non-major*	Total:
Page 18	0.00	0.00	0.00	0.00	0.00	0.00
Page 19	0.00	0.00	0.00	0.00	0.00	0.00

**13a \*If non-major does not balance:**

	Column D	Column E	Column F	Column G	Total:
Page 63	0.00	0.00	0.00	0.00	0.00
Page 64	0.00	0.00	0.00	0.00	0.00

**14 Cash Flow Statements:**

	Column C	Column D	Column E	Column F	Non-major*	Total:
Page 18	0.00	0.00	0.00	0.00	0.00	0.00
Page 20	0.00	0.00	0.00	0.00	0.00	0.00

**14a \*If non-major cash flow does not balance:**

	Column D	Column E	Column F	Column G	Total:
Page 63	0.00	0.00	0.00	0.00	0.00
Page 65	0.00	0.00	0.00	0.00	0.00

**15 Changes in net position:**

Page 19	0.00
Page 14	0.00

**16 Total Enterprise Funds compared to Government-wide Statements:**

Page 13	0.00
Page 14	0.00
Page 18	0.00
Page 19	0.00



If these pages are equal and the cash flow pages are equal - then the enterprise funds are complete and in balance.

**17 Total Government-wide Statement of Net Position to GW Statement of Activities:**

Page 13	43,269,778.55
Page 14	43,269,778.55

**18 Cash Reconciliation:**

Page 70	21,813,002.95
Page 73	21,810,002.95

**19 Cash as listed on GW Statements:**

<b>Governmental:</b>		(Does not include internal service funds)
Page 13	11,487,686.38	
Page 70	11,487,686.38	*If completing the cash worksheet, if not disregard

<b>Enterprise:</b>		(Does not include internal service funds)
Page 13	0.00	
Page 18	0.00	
Page 70	0.00	*If completing the cash worksheet, if not disregard

<b><u>Total:</u></b>	
Page 13:	11,487,686.38
Page 21:	0.00
Page 66:	0.00
Subtotal:	11,487,686.38

Page 73:	21,810,002.95	*if using clearing funds (7910, 7930) add back in the outstanding items to reconcile cash in total.
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Outstandin items:	0.00	
	21,810,002.95	Total cash (with outstanding items added back in) to reconcile to cash on statements